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SELECTION OF PAPERS

FROM THE

RECORDS

AT

THE EAST-INDIA HOUSE.

VOL. III.

SELECTION OF PAPERS

FROM THE

RECORDS AT THE EAST-INDIA HOUSE,

RELATING TO THE

REVENUE, POLICE,

AND

CIVIL AND CRIMINAL JUSTICE,

UNDER THE

COMPANY'S GOVERNMENTS IN INDIA.

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VOL. III

LONDON:

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BY J. L. COX, 75, GREAT QUEEN STREET, LINCOLN'S-INN FIELDS.

1826.

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BENGAL REVENUE SELECTIONS.

REVENUE LETTER *from* BENGAL,
Dated the 12th September, 1817.

To the Honourable the Court of Directors for Affairs of the Honourable the United Company of Merchants of England trading to the East-Indies.

Revenue Letter from Bengal, 12 Sept. 1817.

Honourable Sirs:

Canongoes and Putwarries.

Par. 1. In the Revenue despatch from this department under date the 1st November last,* your Honourable Court were informed of the progress which had been made in carrying into effect the instructions of your Honourable Court for the re-establishment of Canongoes in the Lower Provinces, and for the general reform of the office of Putwarry.

2. The advanced state to which the several arrangements that had then been commenced have now attained, appears to render it proper that we should no longer delay to report to your Honourable Court the progress which has been made towards the attainment of objects so important in themselves, and in which you appear to feel so lively an interest; although we shall thus, in some degree, anticipate what might naturally find a place in the more general narrative of the proceedings of Government in the conduct of the revenue concerns of this Presidency.

3. The wishes of your Honourable Court in regard to the office of Canongoe have been fully accomplished in those districts of Behar, which, you are aware, were originally placed under the superintendence of the Commissioner in Behar and Benares, Mr. Deane, by the re-establishment of those functionaries in the districts of Behar, Shahabad, Sarun, and Tirhoot.

4. Measures are likewise in progress for the completion of similar arrangements in the district of Cuttack, under the rules of Regulation V. 1816, of the enactment of which your Honourable Court were informed in the despatch above alluded to.

5. Regulations have likewise been passed for the re-establishment of the same office in those portions of the districts of Ramghur, Bhaugulpore, and Purneah, which are comprised in the province of Behar, and in the districts of Midnapore and Hidgellee.†

6. We have also passed a Regulation for the better administration of the office of Putwarry,‡ which we trust will secure all the main objects of reform; although, after the fullest consideration of the subject, we did not deem it expedient to go to the full length of rendering the Putwarries absolutely the officers of Government.

7. In pursuance of the principle explained in the 10th paragraph of the despatch already referred to, the operation of the last-mentioned law has been confined to those districts in which Canongoes either had been established, or in which measures for their re-establishment were in progress.

8. Its rules, however, appear to us to admit of its application to all the provinces immediately depending on this Presidency; and we propose, accordingly,

* See former Selections, vol. i, page 336.

† Regulations II. and XIII., 1817.

‡ Regulation XII., 1817.

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ingly, to extend it along with the gradual extension of the establishment of Canongoes, as we have actually done in respect to the district of Midnapore, and the Salt districts subordinate to the Collector of Hidgellee.

Canongoes and Putwarries.

9. After this general sketch of the proceedings of this Government in regard to the arrangements above enumerated, it may probably be agreeable to you that we should exhibit, in a more detailed manner, the result of the operations which have been pursued for the re-establishment of the Canongoes in each of the several districts above alluded to, and likewise that we should state the grounds on which our determination in respect to the office of Putwarry was founded.

10. The first district in which Mr. Deane reported to us that the Canongoes had been re-established was that of Behar proper;* and as the principle on which his operations generally were conducted is fully explained in the report which he on that occasion submitted, we transmit copies of that document and its enclosures, a number in the packet, for the information of your Honourable Court.

11. For the minute details of the proceedings of the Commissioner and of his correspondence with subordinate authorities, your Honourable Court will naturally refer to the record of his proceedings, which will, of course, be transmitted to you in the same manner as those of the Board of Revenue and Board of Commissioners.

12. From the documents now submitted, your Honourable Court will observe that in the district of Behar proper, of which the jumma amounts to Sicca Rupees 17,95,581, the total number of Canongoes appointed is fifty-one, and the aggregate amount of their salaries is Sicca Rupees 87½ per mensem: that is, Rupees 10,488 per annum, or at the rate of nine annas three pice per cent. on the jumma†.

13. In the district of Shahabad, which next formed the subject of a communication from the Commissioner, the total number of Canongoes appointed is twenty-three, and the aggregate amount oftheir salaries Rupees 5,724 per annum; or little more than eight annas per cent. on the jumma of the district, amounting to Sicca Rupees 11,37,009.‡

14. In the district of Tirhoot, forty-six Canongoes have been appointed, with aggregate annual salaries of Rupees 7,728, or nine annas two pice on the jumma of the district, which amounts to Rupees 13,40,500.§

15. The number of Canongoes appointed in the district of Sarun is thirty-four, with salaries amounting in the aggregate to Rupees 8,028 per annum.

16. The jumma of the district is Rupees 14,10,817, on which the above salaries form a charge of nine annas one pice per cent.

17. The expense attending the above arrangements, amounting in the aggregate to Sicca Rupees 31,968 per annum, would, we are persuaded, be deemed by your Honourable Court to be inconsiderable when contrasted with the important objects which they are calculated to ensure, even although it formed an entirely new charge on the existing revenues of the State.

18. We have, however, the satisfaction of being able to assure your Honourable Court, that the produce of the resumed Nankar lands in Behar will considerably more than cover the expense.

19. We have not yet received any official communication from Mr. Deane respecting the settlement of those lands, but we have grounds to believe that the revenue derivable from them will not fall short of Sicca Rupees 95,000 per annum.

20. Nor can it justly be said, that as this revenue might, at all events, have been obtained by the resumption of the lands, independently of the appointment

* Revenue Consultations, 10th January 1817, Nos. 18 to 31.

† Ibid., 18th July 1817, Nos. 47 to 50.

‡ Ibid., 25th July, 1817, Nos. 18, 19 § Ibid., Nos. 20, 21.

ment of Canongoes, it forms a clear addition to the public expenditure consequent on their appointment

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Canongoes and Putwarries.

21. On the contrary, there appears every reason to believe, that but for the establishment of Canongoes the holders of the lands would have been able successfully to evade all inquiries of the Revenue Officers, and that they were to be discovered only through the instrumentality of the persons appointed, and by a careful and enlightened investigation of the original records, which but for those arrangements would never have been produced.

22. The information contained in those documents is stated by Mr. Deane to be in the highest degree valuable, and to open the prospect of a very material improvement of the public revenue.

23. By means of them, too, and of the information derived from other inquiries, Mr. Deane will, we understand, be enabled, with the able and zealous assistance of his Secretary, Mr. Chamberlain, to submit to us, at no distant period, a record exhibiting the fullest information in regard to landed property in the province of Behar.

24. Mr. Deane has borne the strongest testimony to the judgment, zeal, and ability displayed by Mr. Chamberlain, by whom the whole of the arrangements connected with the re-establishment of Canongoes in the two districts of Sarun and Tirhoot were conducted, as well as to the important service rendered by that gentleman by the collection of valuable records, in the course of the operations pursued by him for the completion of those arrangements.

25. On the value of the services rendered by Mr. Deane, under whose immediate directions and supervision those arrangements were completed, and who, by a close and accurate examination of the several candidates for the office and of the documents produced by them, appears to have left nothing undone that could secure the efficiency of the establishment, we need not enlarge.

26. The advantages derived from his labours in this and every other branch of the Revenue administration of the provinces subject to his control, have more than equalled the sanguine expectations of public benefit, which his character and talents justified the Government in entertaining at the period of his deputation.

27. We are confident that your Honourable Court will not withhold, on the present occasion, the renewal of the expression of that approbation with which you have so frequently and justly distinguished his public career.

28. Adverting to the success with which the arrangements above described had been completed in the district of Behar proper, and concluding that Mr. Deane would, at no distant period of time, have brought to a completion, the corresponding arrangements in the other districts of the province of Behar which were then subject to his control, the Governor-General in Council deemed it right no longer to postpone the re-establishment of the office generally throughout that province; and, accordingly, in confirming the arrangements submitted by Mr. Deane for the district above-mentioned, his Lordship in Council resolved to extend the provisions of Regulation II., 1816, to the fuslee portion of Ramghur, Bhaugulpore, and Purneah, which you are aware belongs to the province of Behar, and possesses, we believe, all the features of the revenue system of that province.

29. Government was naturally anxious to avail itself to the utmost of the services of Mr. Deane, in the performance of a duty for which both his general qualifications and his recent experience in conducting similar arrangements peculiarly qualified him.

30. Although it was judged advisable to limit, for the present, the re-establishment of Canongoes to the fuslee pergunnahs of the districts above-mentioned, yet it appeared that inconvenience was likely to result from placing the same collector under two distinct authorities; and there was every reason to believe that Mr. Deane would be able to superintend the revenue affairs of the whole of the districts in question, without interfering with his other duties, and with advantage to the public interests.

31. It

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31. It was accordingly resolved to place those districts under the superintendence of that officer, in the same mode as had been adopted in respect to Benares, and the districts of Shahabad, Tirhoot, Sarun, and Behar proper.

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32. The Regulations I. and II. of the present year were accordingly enacted to give effect to the above resolutions, and we expect to be able, at an early period of time, to communicate to your Honourable Court the complete re-establishment of Canongoes throughout the province of Behar, a measure from which we confidently look for some increase in the public resources, and for infinite benefit in fixing and protecting the rights of individuals.

33. In the forty-first paragraph of the Revenue despatch addressed to your Honourable Court from this department on the 1st November last, you were informed that a Regulation had been passed for the establishment of Canongoes in the district of Cuttack and the Mahratta mehauls which are subject to the authority of the Collector of Hidgellee.

34. On the proceedings noted in the margin* your Honourable Court will find recorded a report from the Board of Revenue, submitting a letter from the Collector of Hidgellee, with various documents explanatory of the arrangements which he proposed for the re-establishment of Canongoes throughout the districts under his charge, to the whole of which he recommended that the measure in question might be extended.

35. The number of Canongoes proposed by Mr. Crommelin to be appointed in the districts in question was ten, with salaries amounting in the aggregate to Sicca Rupees 2,460 per annum; or about eleven annas per cent. on the jumma, which is stated at Rupees 3,65,200. To meet the above charge, Mr. Crommelin stated that an ample fund would be found in the revenue of certain lands denominated by him *akhrajaut lands*, which having been originally appropriated to the support of the servants employed by the Zemindars in the management of their estates, had by some oversight been left in their possession free of assessment, although the lands continued under the immediate management of the officers of Government.

36. Mr. Crommelin had apparently confined his inquiries chiefly to the Sudder Canongoes, and did not appear to have ascertained specifically the existence of officers who may have formerly exercised the functions of Mofussil Canongoes; or, at least, he had not attained the means of determining how far it might be expedient or practicable to select from among them the officers to be now appointed. The degree in which any nankar land, such as that contemplated in the Regulation as a means of meeting the expense, might be found, appeared likewise to be altogether uncertain; but an ample fund for that purpose was stated to exist in the akhrajaut lands above referred to.

37. These the Collector purposed to bring on the rent-roll at the commencement of the ensuing settlement, with the exception of a part which he proposed to appropriate to the payment of such of the zemindarry officers as it might be found useful to employ in the service of Government. He at the same time indicated as a means of further revenue, an investigation into the tenures of certain lands denominated pykhan.

38. In reply to the above reference, the Board of Revenue was informed that the Governor-General in Council was inclined entirely to approve the suggestion of the Collector of Hidgellee for re-establishing the office of Canongoe generally throughout the districts subject to his superintendence, instead of confining the measure to Puttaspore and the other Mahratta mehals. That for this purpose, however, it would, of course, be proper to pass a specific legislative enactment; and that His Lordship in Council likewise conceived that it might be expedient to extend the measure, at the same time, to the Collectorship of Midnapore, with the exception, perhaps, of the few mehals, the revenue of which is paid according to the Bengal era. The Collector had already, Government understood, turned his attention to this subject; and the Board were directed to call upon that officer to report his sentiments upon it, and particularly to state how far any remains of the former Canongoes might

* Revenue Consultations, 2d May 1817, Nos. 30 to 30 B.

might be found in that district, or any source of revenue applicable to the expense of re-establishing the office might exist, similar to that which is contemplated in the Regulations passed for the re-establishment of the office of Canongoe in other quarters.

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39. Detailed instructions were at the same time communicated to the Board, in regard to the principles by which, in the judgment of the Governor-General in Council, the Collector of Hidgellee ought to be guided in his proceedings for the re-establishment of Canongoes.

40. They were particularly desired to direct his attention to the object of ascertaining, as distinctly as possible, how far there existed any class of persons similar to those from whom Mr. Deane has selected the Canongoes in Behar, since it was of the greatest importance to the efficiency of the office that it should, as far as practicable, be filled by persons conversant in the functions required from a Canongoe, and familiar with the tract of country to be included within the sphere of his official duties.

41. To this consideration was added the probable advantage to be derived from the discovery of nankar lands, and the obtaining of valuable records which persons of the description in question had been found in Behar very carefully to have preserved.

42. The Board were further instructed to impress upon the Collector the indispensable importance of preserving an immediate communication with the Pergunnah Canongoes, and of guarding against the interference of any intermediate authority, such as that formerly possessed by the Sudder Canongoes.

43. For the further details of the instructions communicated to the Board, we beg permission to refer your Honourable Court to the letter addressed to them on the occasion.

44. We expect at a very early period of time, to receive a further communication from the Collector of Hidgellee on the subject, and to learn that the arrangements in question have been brought by him into such a shape, that nothing will remain for us but to give our final sanction to the appointments to be submitted by the Board.

45. In consequence of the above-mentioned reference to the Collector of Midnapore, that officer, who as acting Collector of Shahabad had conducted, under the superintendence of Mr. Deane, the arrangements for re-establishing the office in that district, submitted to the Board a report detailing the result of the inquiries which he had instituted in Midnapore, with a view to the adoption there of similar arrangements.

46. From that report it appears, that the ancient organization of the Canongoe office in Midnapore differed in some degree from that of Behar.

47. In the former district, the Canongoes appear not merely to have been subordinate, as officers of record, to a Sudder Canongoe, but to have held their situations entirely at his pleasure, receiving from him money-wages, like other private Gomastahs and Mohurrirs, and scarcely recognized as officers of the Government.

48. Under the above circumstances, the re-establishment of the office on an efficient footing must necessarily be a work of greater difficulty, and requiring a longer period of time for its completion.

49. The Collector did not, however, on that account hesitate strongly to recommend the adoption of the proposed measure, and urged, indeed, the propriety of extending it generally to every part of his district. He at the same time stated, that some of the persons who had formerly been employed in the Mofussil by the Sudder Canongoes had attended him; and although he had not succeeded in obtaining from them any records of value, there appeared some reason to hope that he might be more successful when the re-establishment of the office should be actually resolved on, and the prospect of appointment held out to those who might appear best fitted for the office.

50. Although the Collector had been unable to trace any nankar lands held

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by the persons who had exercised the functions of Canongoes in the several pergunnahs of his district, yet it appeared that the whole expense of the proposed establishment would be nearly defrayed from the revenue of the resumed lands of the late Sudder Canongoe of Midnapore.

51. A further source of increased revenue was, indeed, pointed out by Mr. Campbell, in the resumption of certain lands which had been held free of assessment by the dependants of the late Zemindar of Killa Myna Chowra, in lieu of wages, and which he conceived not to have been included in the settlement of that estate. On this point, however, we entertained considerable doubts; and although we deemed it right to direct further inquiry, we judged it proper to leave the lands alluded to entirely out of the question, in considering the expediency of re-establishing the office of Canongoe in the district of Midnapore. Adverting, indeed, to the advantages which we confidently anticipate from the measure, to the smallness of the expense which it will induce, and to the preparatory arrangements made both by Mr. Campbell and Mr. Crommelin for carrying it into effect, we entirely concurred with the Board of Revenue in opinion, that it was expedient no longer to postpone the general re-establishment of the office of Canongoe in the district of Midnapore, including the mehals subject to the Salt Agent of Hidgellee, on the same footing as that on which it has already been constituted in other parts of the country.

52. We accordingly passed the necessary legislative enactment for that purpose, as well as for extending to the districts in question the rules then recently enacted for the reform of the office of Putwarry, to which we shall, in a future part of this despatch, have the honour of drawing the attention of your Honourable Court.

53. We at the same time desired the Board of Revenue to instruct the Collectors to proceed to the nomination of Canongoes, and to adjust the limits of their official control, and the salaries to be attached to each of the situations respectively, in conformity with the principles which we had already had occasion to explain, and with due advertance to those local circumstances by which their arrangements must, of course, be controlled.

54. While the above questions were under discussion, the Board of Revenue transmitted to Government copies of a correspondence which had passed between them and the Collector of Cuttack, on the subject of re-establishing the office of Canongoe in that district.*

55. It appears from that correspondence, that the Mofussil Canongoes in Cuttack under the native Government had been very numerous; that the sphere of their respective official duties had been limited, and their conditions in life considerably inferior to that of the Pergunnah Canongoe of Behar; that their records had been kept in the Oorya language, and that they had communicated with the officers of Government only through the Sudder Canongoes.

56. Under these circumstances, the Collector stated that considerable difficulty would be experienced in re-establishing the office on the same principle as had been followed in Behar, and urged the expediency of entertaining an establishment of Sudder Canongoe officers in the northern and southern divisions of the district respectively, who should compile their records from the accounts of the Mofussil Canongoes, and transmit to a particular department of the Collector's office abstracts of these records, with such details and information as might be required. The Collector at the same time expressed his opinion, that it would be advisable to delay the nomination of the Canongoes until the settlement of each pergunnah or estate should have been completed, or more accurate information could be obtained, giving the preference to the persons who should furnish the most authentic accounts and information.

57. In reply to the above reference, the following instructions were communicated to the Board.

" His

* Revenue Consultations, 6th January 1817. Nos. 26, A. and B.

Revenue Letter from Bengal, 12 Sept. 1817.

Canongoes and Putwarries.

" His Lordship in Council entirely concurs with your Board, in considering inexpedient the proposal made by Mr. Trower for maintaining the office of the Sudder Canongoes as a channel of communication between the Collector and the Mofussil Canongoes.

" Such an establishment would, his Lordship in Council apprehends, be pregnant with the greatest abuse, and would almost certainly defeat, in a great measure, the main object for the attainment of which the establishment of Mofussil Canongoes is designed.

" The information before Government is not sufficiently detailed, to enable his Lordship in Council to form a decisive judgment in regard to the class of persons from among whom the Mofussil Canongoes ought to be selected.

" He would imagine, however, that the Collector might, without any material difficulty, find persons capable of performing the duty, either among the Mohurrirs detailed in the lists submitted by him (who appear to have been employed in a nearly similar capacity under the Sudder Canongoes), or among other persons who may have been employed in keeping the Mofussil records of the several pergunnahs.

" If it shall be found necessary or expedient to appoint a greater number of Canongoes than was at first contemplated, his Lordship in Council will be prepared to authorise the Collector to do so. The emoluments of the office will probably admit, in that event, of a corresponding reduction.

" It may at the same time, no doubt, be desirable to postpone the actual appointment of Canongoes, until the collectors shall have had an opportunity of obtaining fuller information, and shall therefore be better able to make a judicious selection. The principle of giving a preference to those candidates who furnish the most important and authentic information has already, your Board are aware, been approved by Government. Caution will, of course, be necessary to prevent the attempts at imposition, which the hope of being appointed will naturally suggest.

" If, as appears to be apprehended, the Records of the Mofussil Canongoes must be drawn up in the Oorya language and character, it will doubtless be necessary to entertain an establishment at the Sudder station for the purpose of making translates or abstracts of them for the Collector's records, and his Lordship in Council will be prepared to sanction the necessary expense for this purpose: but Government is, at the same time, entirely of opinion, that the officers so appointed should not exercise any authority whatever over the Pergunnah Canongoes. A control of that description would naturally lead to the revival of the great and serious abuses which were practised under the late Sudder Canongoes.

" It will, of course, be competent to the Collector, after the Canongoes shall have been appointed, to introduce, under the instructions of your Board, such alterations in the form of the records to be kept by those officers as may be judged right, although it should not be found practicable to alter the language and character in which they are written."

58. We have not since received any further communication on this subject; and those unhappy events by which the tranquillity of the district has been so unfortunately disturbed, and of the particulars of which your Honourable Court will be fully informed from other departments, have doubtless checked the further progress of the Collector in those inquiries which it was necessary should precede the further prosecution of this highly beneficial arrangement.

59. On this subject we shall only further observe at present, that we shall shortly take into our consideration the measures best calculated for the revival of the office of Pergunnah Canongoe throughout the extensive province of Bengal.

60. We proceed to notice the measures which have been adopted for the reform of the office of Putwarry.

61. In

Revenue Letter from Bengal, 12 Sept. 1817.

61. In the despatch above alluded to, your Honourable Court were informed that the Regulation proposed to be passed for that purpose was then under reference to the Judges of the Sudder Dewanny Adawlut, whom, in a matter of so much importance, we had deemed it proper to consult.

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62. On the proceedings noted in the margin * your Honourable Court will find recorded the report furnished by the Court of Sudder Dewanny Adawlut on the subject, together with all the reports which had previously been furnished by the Board of Commissioners, Board of Revenue, and the Commissioner in Behar and Benares.

63. The Regulation originally proposed by the Board of Commissioners was framed in strict observance of the directions conveyed in your Honourable Court's despatch under date the 6th January 1815, and its provisions were consequently designed to render the Putwarries absolutely the officers of Government, and to vest the appointment of them in the Collectors of Land Revenue.

64. It was proposed, at the same time, that the allowances heretofore received by the Putwarries should be paid from the Collector's treasury, to be collected by that officer from the Ryots or the Zemindar, according as they might be found to have been paid by one or other of those parties.

65. The remaining provisions were designed to define the duties to be performed by the Putwarries, the authority of the Collector in regard to them, and the penalties to which they were to be liable for offences connected with their official functions.

66. The most important of the modifications suggested by the Commissioner in Behar and Benares regarded the mode of payment. It justly appeared to that officer, that with reference to the smallness of the salaries to be enjoyed by the Putwarries, and to the great distance at which many of them must reside from the Collector's office, the greatest inconvenience would be experienced if their allowances were made payable from the Government treasuries: he proposed, therefore, to declare the right of the Putwarry to receive the same allowance, and from the same persons as heretofore, with an immediate remedy by the Collector in the event of those allowances being withheld.

67. Mr. Deane, apparently anticipating that the Zemindars might withhold the accounts of the village from the persons to be now appointed as officers of Government, further proposed a penalty on any person who should, after a given date, be found exercising the functions of a Village Accountant not duly authorised.

68. A very few and unimportant modifications only were suggested by the Board of Revenue.

69. The Court of Sudder Dewanny Adawlut, assuming that the general principle of rendering the Putwarries public officers had been finally determined on, confined their observations chiefly to the details of the Regulation as submitted by the Board of Commissioners.

70. The terms, however, in which they remarked on the section that declared the Putwarries to be in every respect the officers of Government, appeared to indicate, that although they admitted that the independence of the Putwarries might be best secured by reserving to Government their appointment and removal, they nevertheless entertained some doubt of the general expediency of that arrangement. Their words were as follows:*

> " This section, which declares the Putwarries in every respect the officers " of Government, is conformable to the orders of the Honourable Court of " Directors, conveyed in their General Letter of the 6th January 1815, " paragraphs 100 to 108, and to the instructions of Government founded " thereon, which were issued to the Board of Commissioners under date " the 12th of August 1815. The principle of removing the Putwarries " from all control on the part of the landholders, and rendering them im-
> " mediate

* Revenue Consultations, 31st January 1817. Nos. 1 to 1 J.

† Section VI.

Revenue Letter from Bengal, 12 Sept. 1817.

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" mediate officers of Government, appears also to meet the uniform con-
" currence of the Revenue Authorities: The Court thereof conclude, that
" the advantages to be expected from this measure are considered more
" than equal to any disadvantages which may arise from the interest and
" probable disposition of the landholders to employ other agents in keeping
" their village accounts and to conceal as much as possible their actual re-
" ceipts from public officers, whom they will naturally view as checks upon
" their conduct and the protectors of their under-tenants."

71. In order to secure the selection of proper persons, the Court proposed that the Collector should report to the Revenue Boards on the qualifications of each individual appointed by them, and that they should not be removeable without sufficient cause shewn to those authorities.

72. With respect to the payment of the Putwarries, the Court submitted the following observations:*

" The Court are not informed in what manner the Putwarries now receive
" their allowances in different parts of the country; but supposing them
" to be paid directly or indirectly by the Ryots, there seems to be no
" objection against a continuance of this mode of payment, under the re-
" gulation and control of the Collectors, as the new constitution of the
" Putwarry office is meant chiefly to secure the rights and support the
" interests of the Ryots.

" The objections stated by Mr. Deane, in his letter of the 17th of April
" 1816, against paying a salary to the numerous Putwarries from the public
" treasuries, appear to the Court to merit serious consideration.

" At the same time, it does not appear just to charge the Zemindars, or
" other landholders, with any part of the future allowances to Putwarries,
" if they are not hereafter to perform the services which they have been
" accustomed to render to the landholders in the management of their
" estates.

" It is proposed by the Board of Commissioners (in the second clause of
" Section VII) that the putwarry russoom shall in no instance exceed half
" an anna in the rupee, or three-eights per cent. on the rents of the village
" and the produce of the julkur, bankur, phulkur, and gace churraee,
" and other lawful sources of revenue, with a provision for its being reduced
" to not less than two per cent. in any instance where the full allowance
" may be deemed unnecessarily large.

" The Court are not aware of any objection to this limitation, but do
" not possess sufficient information of the usual rent produce of villages to
" admit of their forming a decided opinion upon it."

73. Finally, in commenting on the rule proposed by Mr. Deane for preventing unauthorised persons from exercising the functions of Putwarries, the Court of Sudder Dewanny Adawlut proposed to add a provision, that " land-
" holders and farmers of land will still be at full liberty to entertain in their
" service any person whom they may think proper to employ in the manage-
" ment of their estates and farms, under any other designation than that of
" Putwarry, which is henceforth exclusively appropriated to the officers
" whose functions are described and provided for in this Regulation."

74. After the fullest consideration of the documents above alluded to, there appeared to the Governor-General in Council strong reason to doubt whether the expediency of the proposition for rendering the Putwarries officers of Government had not (under the deference naturally paid to every expression of your Honourable Court's wishes) been somewhat too hastily admitted.

75. The measure of constituting the office in the mode proposed, involved obviously an almost entire alteration in the existing system; and although the Court of Sudder Dewanny Adawlut, under the impression that Government had determined to adopt it as the principle of the proposed Regulation (under which

* Section VII

Revenue Letter from Bengal, 12 Sept. 1817.

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which impression also the Revenue authorities have acted), have refrained from entering into any detailed discussion on the objections to which it is liable, yet those parts of their report which are quoted above were calculated to suggest the necessity of maturely weighing those objections, before proceeding to the practical application of the principle.

76. Adverting to the peculiar nature of the duties of the Putwarries and to the vast number of these functionaries who must be employed in each district, it must obviously be scarcely possible for a Collector, however prepared by his own qualifications to judge of those of a Putwarry, to make such a selection in all cases as would secure the interests of the landlord, the tenant, and the Government.

77. In a multitude of instances it must be apprehended that all these interests might equally suffer.

78. The measure suggested in the report of the Sudder Dewanny Adawlut, with a view of controlling the Collectors in their choice of these officers, would obviously impose upon the Boards a duty which they could never in reality execute, and their confirmation of the Collector's appointment must immediately degenerate into an useless and cumbrous form.

79. Independently of this objection, there appear to be various difficulties in the way of rendering an officer of Government one whose duties are of the nature of those exercised by the Putwarry.

80. By such an appointment, if his natural connection with the Zemindars were not destroyed, it might be feared that the Putwarry would, in many cases, be rendered only the more capable, from his character as a public officer, of being the tool of oppression on the Ryot and of fraud on Government. In other cases, fostering the intrigues of the Ryots, he might bring ruin on the Zemindars, and seriously injure the public revenue; while, if the Putwarry actually maintained his public character as an officer of the Collector, his intrusion would, in all likelihood, be odious both to the Zemindar and the Ryot, and all their efforts would be directed to defeat the object of his office.

81. The Court obviously felt all the difficulty which would probably be experienced in securing to the Putwarry the means of executing his functions against the probable opposition of the Zemindar.

82. The rule which, as above noticed, was suggested by Mr. Deane for preventing the exercise of those functions by any other person, was obviously designed to meet this difficulty. If, however, that rule had been enacted in all its strictness, it would certainly have been felt as an intolerably vexatious interference with the natural rights of the Zemindars; and yet, if modified in the manner proposed by the Sudder Dewanny Adawlut, there appeared reason to fear lest it would have become nearly nugatory, preserving, indeed, the exclusive name of Putwarry to the officer of Government, but providing no security that his real functions would not be transferred to another.

83. With advertence to these and other objections arising out of the proposed plan for constituting the Putwarries officers of Government, the Sudder Dewanny Adawlut suggested that "the Putwarries be declared the joint "agents of the landlords and their tenants, acting under the control of the "public officers, for the benefit of all parties concerned."

84. To render the Putwarries such, and to temper the control of the public officers so that it should not destroy the character of the office, would certainly be most desirable; but it may be doubted whether this could be effected by any scheme, the principle of which was their actual appointment by the Collector.

85. Under the ancient revenue system of the Mogul Government it has, indeed, been generally assumed, that the Putwarry was the officer of Government; and an argument might thence be drawn, as to the facility with which he might again be rendered such.

86. But the assertion must undoubtedly be received with considerable limitation,

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limitation, and might probably, with equal justice, be affirmed of the Zemindars themselves, and even of the Mocuddims of the several villages, all of whom would appear, under the system alluded to, as bearing in some measure the character of public officers. At all events, if the Putwarry was ever an officer of Government, in the sense in which the proposed Regulation would make him such, that state of things has been long discontinued. In the largest portion of the Lower Provinces, the person by whom the village accounts are kept is, it is believed, distinctly an agent on the part of the Zemindar.

87. In other parts of the country, where the village community has been preserved more entire, the character of the Putwarry is different, and approaches more nearly to the constitution of the office as it existed under the system of the Moguls.

88. But, in either case, a distinct nomination of the Putwarry of every village by the Collector of the zillah would have been a complete, and, it may be feared, an irritating innovation.

89. It would, likewise, have been an innovation scarcely reconcileable with the condition on which the whole of our revenue system is calculated to place the Zemindar; and, adverting to the immediate connection of the Putwarries with the proprietors of the land, and to their remoteness from a Collector singly entrusted with the charge of an entire zillah comprising many thousand villages, there appeared reason to apprehend that the appointment by the latter would, in most cases, be only nominal, and where not nominal would be injurious, as introducing, against the will of the person most immediately and deeply concerned in the welfare of the estate, a public officer, whom the Collector who appointed him could not efficiently control.

90. Not less embarrassment appeared likely to be experienced in providing for the payment of the Putwarries when they had been converted into public officers.

91. If paid from the public treasury, besides other objections, the expense of the Putwarry's allowances must have been met by a direct cess upon the Zemindars or Ryots, and in either case, would bear so strong an affinity to a direct increase of the land-tax, as almost inevitably to be viewed in the provinces of Bengal, Behar, Orissa, and Benares, as an infringement of the perpetual settlement, a consequence most anxiously to be avoided. If, on the other hand, the Putwarry's allowances were merely declared payable as heretofore, while at the same time his situation was so much changed, there was too much reason to apprehend that such an enactment would in practice have afforded him but little security. Such a rule, too, would not be applicable to cases in which the Village Accountants, of whatever denomination, are the agents of the Zemindar, and paid by him as such.

92. In such cases an entirely new fund must have been created, and the imposing of a cess for the provision of such a fund, for the support of an officer to be exclusively the servant of Government, would have differed little from an act of direct taxation, although made payable immediately to the Putwarry.

93. In other cases, again, it would probably be found that the contributions from the Ryots, which the Village Accountant now receives by immemorial custom, are of a nature which it would be scarcely possible to secure from them in favour of the newly constituted office. The interposition of the Collector to enforce payment would, in most instances, require a minuteness and detail of investigation which it would be impracticable for him to exercise.

94. By leaving the appointment of Putwarries in the same hands as at present, all those difficulties are in a great measure obviated; and at the same time it appeared, that the constitution of the office might probably, without offence or alarm, be so reformed, as to answer all the objects which Government have in view. Whatever uncertainty may exist as to the precise nature of the Putwarries' office under the Mogul system, this at least was certain, that their accounts formed the basis of the Canongoes records, and that those officers

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officers (by whom they are, indeed, said in some instances to have been appointed) exercised an immediate supervision over them.

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95. To this system it appeared advisable to revert; and leaving the appointment of Putwarries to be regulated by established usage, to confine the operation of the Regulation chiefly to the following objects:

1st. To control the appointment of those officers, so as to secure the nomination and employment of proper persons.

2dly. To secure the due subordination of the Putwarries to the Revenue officers of Government.

3dly. To provide for the regular transmission of copies of their accounts, and such other information as might be requisite to the Pergunnah Canongoes; and

4thly. To provide for their payment by rules as definite as the nature of the case would admit, and interfering as little as possible with established usage.

96. A copy of the resolutions of Government to the above effect was accordingly transmitted to the Commissioner in Behar and Benares, with instructions to frame a Regulation for the reform of the office of Putwarry on the above principles. Mr. Deane accordingly submitted the draft of a Regulation for that purpose, which your Honourable Court will find recorded on our proceedings of the annexed date.*

97. The general tenor of that Regulation, which was confined to points requiring a legislative sanction and omitted those detailed rules of practice which must vary with local circumstances, and can be hereafter supplied by the directions of the Revenue authorities, appeared to us entirely judicious.

98. The Putwarries, however, not being recognized as officers of Government, it became requisite to define, somewhat more distinctly than had been done by Mr. Deane, the authority to be exercised over those functionaries by the officers of Government, and especially to remove the restrictions, in this respect, which the existing Regulations impose on the Revenue authorities.

99. It likewise was necessary to define distinctly the penalties to which a Putwarry giving false evidence before a Revenue officer, or altering, fabricating, or mutilating the accounts of his village, or furnishing the Canongoe or Collector with fabricated or mutilated copies of those accounts, should be liable.

100. It also appeared desirable to consolidate the whole of the rules in force which were applicable to the office of Putwarry into one Regulation, with such alterations and modifications as the proposed reform in the above principles might render requisite.

101. The annexed draft of a Regulation, framed on the groundwork of that submitted by Mr. Deane, having been prepared by our Secretary, Mr. Holt Mackenzie, under our orders, and appearing to be well calculated to meet the objects we had in view, we have approved and passed it, in regular course, as Regulation XII. of the present year.

102. It was in the first instance, designed to limit (for the present at least) the operation of the projected Regulation to the province of Behar.

103. On further consideration, however, it appeared to us that, as the only objection to the provisions contained in it which could be anticipated from the Board of Commissioners (who had already given their voice for a more comprehensive rule) was, that those provisions did not go so far as that Board might deem requisite, an error, if it be one, admitting of easy correction hereafter, and as the necessity of some provision for the better administration of the office was very urgently felt in all parts of the country, but especially in those quarters where the system of temporary settlements still prevails, it was expedient, without further delay, to extend its operation to every part of the country

* Revenue Consultations, 1st August 1817, Nos. 17 and 18.

country in which Canongoes are already established, or in which arrangements were in progress for the revival and organization of that office.

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104. Your Honourable Court will accordingly observe, that the Regulation has been declared applicable to the Ceded and Conquered Provinces, to the provinces of Behar and Benares and the district of Cuttack, and to the Mahratta mehals subordinate to the Collector of Hidgellee; and we have already had occasion to notice, that its provisions have since been extended, along with the rules for the revival of the office of Canongoe, to the district of Midnapore and the remaining portion of the Hidgellee Collectorship.

105. We have above stated some of the grounds on which we judged it advisable to confine the alteration in the constitution of the office of Putwarry within somewhat narrower limits than the instructions of your Honourable Court suggested, and which we at first contemplated.

106. For a more detailed exposition of the considerations which have influenced us, we beg leave to refer to the Resolutions above mentioned.

107. We have not yet had any opportunity of receiving a communication from the Board of Commissioners on the subject of the Regulation as it now stands, but we have the satisfaction of being able to assure your Honourable Court that Mr. Deane, whose intimate and extensive knowledge of subjects of this nature renders his opinion deserving of the highest consideration, expressed, on a further consideration of the subject, the fullest concurrence in the expediency of the principle which we have now followed.

108. We trust our proceedings in this matter will meet the approbation of your Honourable Court; and we may at the same time remark, that if it shall hereafter be deemed necessary or expedient to place the Putwarries more immediately under the control of the European authorities in the Revenue Department (a contingency, however, which we do not at present anticipate), the present Regulation will in no degree oppose the adoption of that arrangement. On the contrary, the whole tendency of its provisions is such, that it must inevitably be found essentially to facilitate the execution of such a measure.

109. The question of the establishment of Maul Adawluts, which in past discussions has usually been united with the subjects treated of in this despatch, is still under consideration in the Judicial Department, to which, in fact, it more properly belongs, and from which we shall have occasion to bring it to the notice of your Honourable Court.

110. In the mean time, by the arrangements now referred to, we confidently hope that such a body of accurate and well-digested information may be acquired and recorded, in circumstances under which the temptation to fraud will have comparatively little influence, while at the same time the difficulty of practising it successfully will be infinitely increased, that we should hope that the embarrassment at present experienced by the Revenue and Judicial officers, in adjusting questions connected with the land revenue, will be almost wholly obviated: and if the Canongoes and Putwarries be made, as they probably may be, instrumental in procuring the interchange of written engagements between landlord and tenant, little will remain unaccomplished of the important objects contemplated by your Honourable Court, and the rights of the peasantry may, perhaps, without any change in the Judicial System, be as fully secured as the nature of the country and the peculiar structure of the British Government will admit.

111. We trust you will believe that, although in the discharge of the functions of this great and important Government we have to consider rather the practical expediency than the theoretical excellence of things, and are thus frequently compelled to tolerate the continuance of partial evils, yet that we are not the less sensible of their existence, nor the less anxious, as far as possible, to remove them.

We have, &c.

(Signed) N. B. EDMONSTONE,
G. DOWDESWELL.

Fort William,
12th September, 1817.

A.D. 1817. REGULATION XII.

Regulation XII, A. D. 1817.

Canongoes and Putwarries.

A Regulation for securing the better administration of the office of Putwarry in the Ceded and Conquered Provinces, the Provinces of Behar and Benares, the District of Cuttack, the Pergunnah of Puttaspore and its Dependencies.—Passed by the Vice-President in Council on the 12th August 1817; corresponding with the 29th Sawun 1224 Bengal era, the 15th Sawun 1224 Fusly, the 30th Sawun 1224 Willaitee, the 15th Sawun 1871 Sumbut, and the 28th Ramzan 1232 Higeree.

Preamble.

I. The existing Regulations regarding Putwarries have been found to be in many respects defective, and great difficulties and delays have consequently been experienced in the division of estates, the adjustment of the revenue to be assessed on their respective shares, the investigation of summary and other suits for rents, the decision of disputes relating to the limits of estates and villages, and the execution of decrees of the courts of judicature in regard to the possession and property of land. The reform of the office appears, therefore, to be an object of the highest importance; but as, for the full attainment of that object, the establishment of Pergunnah Canongoes is also requisite, it is deemed advisable to confine the operation of the rules to be enacted for the above purpose to those parts of the country in which Canongoes are already established, or in which arrangements are in progress for the revival and organization of that office. The following rules have therefore been enacted, to be in force from the date of their promulgation throughout the Ceded and Conquered Provinces, the provinces of Behar and Benares, the district of Cuttack, the pergunnah of Puttaspore, and the several pergunnahs dependent on it.

Such of the Regulations in force as relate to the appointment of Putwarries in certain divisions of the country, rescinded.

II. Section 62, Regulation VIII, 1793; Section 3, Regulation IV, 1794; Section 9, Regulation XXVII, 1795, and Regulation XXIX, 1803, and such parts of Clause 4, Section 23, Regulation VII, 1799; Section 25, Regulation V, 1800, Section 8, Regulation I, 1801, as refer to the appointment of Putwarries, are hereby rescinded, in so far as regards the above-mentioned divisions of the country.

Every village to have a separate Putwarry, unless where otherwise directed by the superintending Revenue authorities.

III. Every village paying, or liable to pay, the public revenue, shall have a separate Putwarry; except in cases where the Board of Revenue, or other authority exercising the power of that Board, shall, in consideration of former usage or other sufficient cause, authorize one Putwarry to do the duty of two or more villages, or direct two or more Putwarries to be established in a single village.

Putwarries now in office to be continued in their situations, subject to removal under the rules prescribed by this Regulation.

Zemindars, within a limited period, to furnish the Collector with the names of villages and of the Putwarries attached to them.

IV. All persons at present holding the office of Putwarry are to be continued in their situation, subject to removal under the rules hereinafter prescribed; and all Zemindars, or other proprietors of any village or villages paying revenue to Government, or farmers engaging with Government for the public revenue, shall, within three months from the promulgation of this Regulation, transmit to the Collector of the district a statement shewing the name or names of such village and villages, with the name or names of the Putwarry or Putwarries of such village or villages.

How Zemindars or landholders are to proceed in the nomination of Putwarries for villages where none have been established.

V. In like manner, where any village or villages paying revenue to Government shall at present have no Putwarry established therein, the Zemindar, or other landholder or farmer of such village or villages engaging with Government for the public revenue, shall proceed to nominate a Putwarry or Putwarries for such village or villages, and shall report such nomination to the Collector of the district, within three months of the promulgation of this regulation.

Register of Putwarries to be prepared by the Collectors.

VI. The Collectors shall as soon as practicable, prepare a register of the Putwarries in their respective districts, shewing the name of each individual and the village or villages in which he officiates.

Vacancies in the office of Putwarry to be filled up on the nomination of the Zemindar, &c., which is to be made within one month after

VII. Whenever a vacancy may occur in the office of Putwarry, such vacancy shall be filled on the nomination of the Zemindar, or other landholder or farmer engaging with Government for the public revenue, who is hereby enjoined to report such nomination to the Collector of the district within one month

month after the vacancy has taken place; provided, however, that in such nomination the Zemindar, or other landholder or farmer, shall be generally guided by the custom which may heretofore have prevailed in the village in respect to the succession of Putwarries, and shall not deviate therefrom, without previously obtaining the sanction of the Collector; and it shall be the duty of the Collectors carefully to see that this rule is observed, and particularly that the just rights of the inferior Putteedars, or sharers in joint undivided estates, and of dependent Talookdars, or other under tenants of the lands, as connected with the appointment of Putwarries, are duly maintained.

the vacancy has taken place.

Rules to be observed by the Zemindars, &c. in the nomination of Putwarries.

VIII. On receiving the report of the nomination of a Putwarry as directed to be made in the foregoing section, the Collector is to insert the name of the party in the register of Putwarries for his district, unless he shall see good and sufficient ground to object to the person so nominated as disqualified for the office; in which case he is immediately to submit his objections to the Board of Revenue, the Board of Commissioners, or the Commissioner in Behar and Benares, as the case may be; and the Board or Commissioner will decide whether the Zemindar or farmer shall be called upon to nominate another person, or pass such other order on the question as may appear just and right.

How the Collector is to proceed on receiving the nomination of a Putwarry.

IX. The proprietors of joint and undivided estates engaging jointly for the public revenue, shall be considered jointly and severally bound to furnish the Collector with the statement required in section 4, and to nominate a Putwarry in the mode prescribed in sections 5 and 7 of this Regulation, or to shew sufficient cause for their failing to do so.

Rules regarding Putwarries in joint and undivided estates.

X. In estates held khas, and in estates under the superintendence of the Court of Wards, the Putwarry shall be appointed by the Collector.

Rules regarding Putwarries in khas estates.

XI. Should any Zemindar, or other proprietor or farmer, refuse or omit to furnish the statement required by section 4, or to nominate a Putwarry in the cases provided for in section 5 and 7 of this Regulation within the time prescribed in those sections, and shall fail to shew good cause for such neglect or failure, it shall be competent to the Collector, with the approval of the Board of Revenue, the Board of Commissioners, or the Commissioner in Behar and Benares, as the case may be, to levy a daily fine upon him until a Putwarry is nominated, or with such approval, himself to nominate a qualified person for the office.

Penalty in cases of reprisal or omission to comply with the prescribed rules.

XII. Whenever a Zemindar or farmer engaging with Government for the public revenue may wish to remove a Putwarry from office, he is to state his reasons for so doing to the Collector of the district, who, if they appear good and sufficient, will authorize the removal of the Putwarry, but not otherwise.

Zemindars how to proceed whenever they may wish to remove a Putwarry from office.

XIII. Any Zemindar or other landholder or farmer of land removing a Putwarry from office without the authority of the Collector, obtained in the mode prescribed in the preceding section, shall be punished by a fine not exceeding fifty rupees for the first offence, and one hundred rupees for the second offence; and if it should appear on an investigation by the Collector, that the removal was unjust and without sufficient cause, the said Zemindar, or other landholder or farmer of land, shall be further subject to a daily fine, with the approbation of the Board of Revenue, the Board of Commissioners, or the Commissioner in Behar and Benares, but not otherwise, until the Putwarry be restored.

Penalties for removing a Putwarry from office without authority.

XIV. Whenever the inferior Putteedars or sharers, on the Ryots or undertenants of a village, may petition the Collector for the removal of a Putwarry, the Collector shall direct such removal, and shall call upon the Zemindar, or other landholder or farmer of land engaging with Government for the public revenue, to appoint another Putwarry, provided the reasons adduced for praying such removal appear to the Collector good and sufficient, but not otherwise.

Putwarries may be removed on sufficient grounds, on the representation of the undertenants.

XV. Whenever a Collector shall see ground to desire the removal of a Putwarry for neglect of duty or other sufficient cause, he is to state his reasons to the Board of Revenue, the Board of Commissioners, or the Commissioner in Behar and Benares, as the case may be, who will authorize the removal or not, as may seem proper.

Rule of proceeding on occasions when the Collector may desire the removal of a Putwarry.

XVI. The

Specification of duties to be performed by the Putwarries.

XVI. The duties of the Putwarry shall be:

1st. To keep such registers and accounts relating to the village or villages to which he is appointed, in such manner and form as have heretofore been the custom, or in such other mode as may be hereafter prescribed by the Board of Revenue, the Board of Commissioners, or the Commissioner in Behar and Benares, together with such further registers and accounts as may be directed by those authorities respectively.

2d. To prepare and deliver to the Canongoe of the pergunnah, at the expiration of every six months, a complete copy of the aforesaid accounts, shewing distinctly the produce of the khurreef and rubbee harvest.

3d. To perform all other duties and services which it has been customary for him to execute.

The superintending Revenue authorities to determine on the mode of transmitting and recording the Putwarries' accounts.

XVII. The Board of Revenue, Board of Commissioners, or Commissioner in Behar and Benares, will determine on the mode in which the accounts rendered by the Putwarry to the Canongoe shall be brought forward by the latter, and recorded in the office of the Collectors.

Rules for the payment of Putwarries and for the adjustment of their allowances in certain cases.

XVIII. The Putwarry is to be paid hereafter in the same mode as he is now paid, whether in money, or in grain, or in land, or in any other legal manner whatsoever; but it shall be the duty of the several Collectors to complete an account of the mode in which such payment is made in the different pergunnahs or other local division of their districts, and to submit the result of their researches to the Board of Revenue or other authority exercising the powers of that Board; and it shall be competent to the Board of Revenue, or other authority aforesaid, with the sanction of the Governor-General in Council, to encrease or reduce the amount of remuneration paid to the Putwarries, and to alter or modify the mode of its payment, in any case in which sufficient cause for the adoption of such a measure shall exist.

Remuneration to be paid to Putwarries in villages where none are now appointed.

XIX. Where no Putwarry has hitherto been appointed, the amount of the remuneration to the Putwarry who may be appointed under this Regulation, and the mode of its payment, shall be regulated by the Collector, with reference to the usage of the adjoining villages.

Rule of proceeding in cases where payment of the established remuneration to a Putwarry may be refused.

XX. If the remuneration which a Putwarry has heretofore regularly received, or which may be assigned to him by the Collector or other competent Revenue authority, be denied to him by the parties who have hitherto paid it, or who may have been directed to pay it by the said authority, he is at liberty to complain against the person so withholding his dues to the Collector, who will proceed to an immediate investigation of the facts, and decide according to the

Collector empowered to compel payment and to fine the offending party.

usage of the village; and the Collector is hereby authorized to compel payment of the amount due to the Putwarry, and to fine the offending party according to his situation and circumstances in life, provided always that the fine in no instance exceed fifty rupees.

The local usage of the pergunnah to be reported by the Pergunnah Canongoe.

XXI. In all cases in which the decision of the Collector is to be governed by usage, it shall be made an invariable rule to insert in the original proceedings on the case the attested report of the Canongoes of the Pergunnah, as to the custom or usage in reference.

Collector empowered to summon a Putwarry when necessary;

XXII. Collectors of land revenue are hereby empowered to summon the Putwarry of any village or villages within their respective districts, whenever there may be occasion for his attendance on any matter connected with the duties of his office, and to require him to produce all accounts relating to the lands, produce, rents, collections, and charges of the village or villages, the accounts of which may be kept by him, and to examine him on oath to the

and to examine him on oath to the truth of his accounts.

truth of such accounts, and on any other matters relating to such accounts, or regarding the lands, produce, rents, collections, and charges of the village or villages to which the said Putwarry may belong. When a Collector shall require the attendance of a Putwarry for the purpose above stated, he is to serve such Putwarry with a written notice under his official seal and signature, stating the purpose for which his attendance is required, and the papers, if any, which he is to bring with him.

Form of the notice to be issued on such occasions.

XXIII. If

XXIII. If any Putwarry shall neglect or omit to produce his original accounts on the requisition of a Collector, or to give his evidence respecting them, the Collector is hereby authorised and empowered to cause the said Putwarry to be apprehended, and to order him to be confined in the Dewanny jail of the district until he produce his accounts, or shew sufficient cause for not producing them. In such cases the Putwarry shall be sent by the Collector with a robukaree to the Judge of the city or zillah, stating the purport of the order passed against him, and the Judge shall on those grounds commit the Putwarry to jail, and detain him until he produce the accounts or until the Collector applies for his release.

Powers vested in the Collector to compel the Putwarries to produce their accounts.

Process to be observed on such occasions.

XXIV. In like manner, Putwarries shall produce all accounts relating to the lands, produce, collections, and charges of the village or villages, the accounts of which may be kept by them respectively, and furnish every information and explanation that may be required regarding them, whenever they may be required by any court of justice in any suit that may be depending before the court; and if any Putwarry shall neglect or omit to attend with his accounts, when required, for the adjustment of any matter or dispute depending in court, the courts are authorised to order such Putwarry to be committed to close custody until he produce the accounts, or shew sufficient cause for not having produced them.

Putwarries to produce their accounts when required by the courts of justice.

Penalty in cases where a Putwarry may neglect or omit to attend with his accounts.

XXV. In any case in which a Collector of land revenue shall have occasion to depute an officer to examine the accounts of any village or villages, he is authorized to require the Putwarries to attend such officer; and the Collector is further empowered to grant to such officer a commission to swear the several Putwarries whose accounts are to be inspected, inserting in the commission the name of each Putwarry to be sworn; and if any such Putwarry shall neglect or refuse to attend such officer with his accounts, or to give his evidence respecting them, when duly required to do so by a written notice from the Collector, the Collector is hereby authorized and empowered to proceed against such Putwarry, in the same mode as if he had refused or neglected to attend or to give his evidence before the Collector himself.

Collectors empowered to require the attendance of Putwarries on officers deputed to examine village accounts, and to grant a commission to swear Putwarries.

Penalty in case a Putwarry shall neglect or refuse to attend on a deputed officer.

XXVI. Any Putwarry giving intentionally and deliberately a false deposition on oath when examined before a Collector, or the officer of a Collector duly empowered to take his examination, relative to the lands, produce, collections, and charges of the village or villages to which he belongs, shall be held and considered guilty of perjury, and shall be liable, on conviction before a Court of Circuit, to the penalties which are or may be prescribed for that offence in the Regulations; and any person causing or procuring a Putwarry to commit the offence of perjury, as above described, is hereby declared guilty of subornation of perjury, and punishable under the provisions of the Regulations.

Putwarries giving deliberately a false deposition on oath declared guilty of perjury, and on conviction before a Court of Circuit, liable to the prescribed punishment;

and persons causing or procuring a Putwarry to commit perjury, declared punishable as suborners of perjury.

XXVII. In like manner, any Putwarry who shall alter, fabricate, falsify, or mutilate the accounts of the village to which he belongs, or shall furnish to the Canongoe or Collector false, fabricated, or mutilated copies of those accounts, shall be held and considered guilty of forgery, and shall be liable, on conviction before a Court of Circuit, to the penalties which are or may be prescribed for that offence in the Regulations; and any person who shall cause or procure any such forgery, shall be liable to the same penalties as those convicted of having actually committed the offence.

Putwarries falsifying or mutilating the village accounts liable to the prescribed punishment of forgery.

XXVIII. The several rules in the existing Regulations by which proprietors and farmers of lands sold or ordered to be sold or divided, or under attachment, are required to attend, or cause their officers to attend the Collectors or officers deputed by a Collector, with the accounts relating to such lands, and by which such landholders and farmers and their agents are declared responsible for the fidelity and accuracy of such accounts, are to be held and considered in full force, unless where they may be distinctly rescinded, altered, or modified by this Regulation.

Certain rules in the existing Regulations declared still in force, unless distinctly rescinded, altered, or modified by this Regulation.

XXIX. In like manner, whenever an estate, or the portion of an estate, may be directed to be disposed of at public sale, or may be transferred by the private act of the proprietor or proprietors, or when an estate may be

Collectors empowered to require the attendance of all native agents of proprietors whose

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divided pursuant to a decree of a Court of judicature, or at the request of one or more of the proprietors, or when an estate or portion of an estate may be under attachment, the Collector shall be authorized to require the attendance of all descriptions of native agents employed by the proprietors or farmers of such estates or farms in the management of their lands or keeping the accounts relating to them, and to examine or cause to be examined, on oath, touching such accounts, in the same manner as he is authorized by sections 22 and 25 of this Regulation to require the attendance, and to take or cause to be taken the examination of Putwarries: and if such agents shall refuse or neglect to attend the Collector or his officer when their attendance may be duly required, or to give their evidence, the Collector is authorized and empowered to proceed against them, in the same manner as is prescribed in the case of Putwarries refusing or neglecting to attend.

estates are about to be sold, transferred, or divided; and may cause them to be examined on oath touching the accounts of those lands.

Penalty if such agents shall refuse or neglect to attend on the Collector.

Rules contained in Section 26 and 27 declared applicable to all such native agents.

XXX. Provided further, that the rules contained in sections 26 and 27 shall be held and considered applicable to all such native agents employed by proprietors or farmers of land in the management of their estates or farms, or in keeping the accounts relating to them.

How a Collector is to proceed in cases not provided for by this Regulation, whenever he may require the attendance of proprietors or farmers with their accounts.

XXXI. Whenever a Collector of land revenue, or other officer vested with the powers of a Collector, may, in any case connected with his public duty but not provided for in this or any other Regulation in force, have occasion to require the attendance of a Zemindar, or other proprietor or farmer of lands, or of the Gomastah or other officer or agent of such proprietor or farmer, with the accounts of such lands, he shall report the circumstance to the Board of Revenue, the Board of Commissioners, or the Commissioner in Behar and Benares, according as he may be subject to one or the other of those authorities; and the Boards and Commissioner aforesaid are hereby empowered to grant authority to the Collector, or other officer aforesaid, to require the attendance of the proprietor or farmer, or of the Gomastah or other officer or agent, with all accounts relating to the lands in their possession or management.

Collector how to proceed on such occasions.

Penalty for omitting or refusing to attend when summoned.

XXXII. A written notice shall, in such cases, be issued by the Collector, or other officer, to the party whose attendance is required, stating the purpose for which he is summoned, and the papers, if any, which he is to bring with him; and if the proprietor or farmer shall omit or refuse to attend, or cause his officer or agent to attend, by the time prescribed in the collectors' requisition, with the accounts and information required, the Board of Revenue, Board of Comissioners, and Commissioner in Behar and Benares (as the case may be) are authorized and empowered to impose upon him such daily fine, to be payable daily until he complies with the Collectors' requisition, as they may think adequate to his situation and circumstances in life; reporting, however, the amount for the information of the Governor-General in Council. The fine, when confirmed by Government, is to be levied by the same process as is prescribed for the recovery of arrears of revenue.

Under what process such penalty is to be levied.

Provision in cases where the appointment of village Putwarries may be considered inexpedient.

XXXIII. In cases in which, from local or other sufficient causes, it may appear impracticable or inexpedient to cause the appointment in any estate or farm of Putwarries in the mode prescribed in this Regulation (as, for instance, in certain estates consisting chiefly of hills and forests in the south-western frontier, and in very small mehauls, the accounts of which are kept by the proprietors themselves), it shall be competent to the Board of Revenue, the Board of Commissioners, or the Commissioner in Behar and Benares, as the case may be, to suspend its operation in such estates or farms; provided, however, that in all such cases the person by whom the village accounts are kept, whether proprietor or farmer, or Gomastah or other officer, shall furnish the Canongoe of the Pergunnah with such accounts and statements as the Collector, with the approval of the Board or Commissioner, may direct, and shall be subject to the provisions contained in sections 22, 23, 24, 25, 26, and 27 of this Regulation, and the proprietors or others by whom they may be employed shall likewise be subject to the provisions contained in sections 26, and 27.

In what cases the courts of justice are prohibited from taking cognizance of the complaints of Putwarries.

XXXIV. No court of judicature shall take cognizance of the complaint of a Putwarry against the landholder or the tenants of a village for refusing to remunerate his labours; nor shall any court of judicature take cognizance of any complaint against a Collector, for or on account of any decision passed by him in virtue of the powers with which he is vested by this Regulation.

XXXV

XXXV. It shall be the duty of the Collectors to furnish the Board of Revenue, the Board of Commissioners, or the Commissioner in Behar and Benares, as the case may be, with a periodical report of all judgments passed by them under section 10 of this Regulation; and such judgments shall be liable to reversal or alteration by the Board or Commissioner, at any time within six months after the passing the same, but not later.

Collectors to furnish a periodical report of all judgments passed under Section 20 of this Regulation.

Such judgments declared liable to reversal or alteration by the Board or Commissioner within six months.

XXXVI. All sums adjudged by the Collector in favour of a Putwarry, under section 20, and all fines directed to be levied by this Regulation, shall be recoverable by the same processes as arrears of the public Revenue; and all such fines, when recovered, shall be carried to the account of Government.

How sums adjudged and fines levied under the provisions of this Regulation are to be recovered.

All fines to be credited to Government.

REVENUE LETTER *to* BENGAL,

Dated the 12th July 1820.

Revenue Letter to Bengal, 12 July 1820.

To our Governor-General in Council at Fort William in Bengal.

1. Our last letter to you in this Department was dated the 15th January, 1819.*

Canongoes and Putwarries.

2. Your proceedings and views relative to the offices of Putwarry and Canongoe have been reported to us in the following paragraphs:

3 to 31	of your letter	dated 1st November, 1816.
78 to 83	of ditto,	dated 4th July, 1817.
1 to 111	of ditto,	dated 12th September, 1817.
71 to 81	of ditto,	dated 17th July, 1818.

3. These several paragraphs will be answered in the present despatch. It is not, however, intended to advert to them in their order: it is more convenient, on the present occasion, to follow what may appear to be the natural connexion of the topics.

4. The subject consists of two parts: the re-establishment of the office of Canongoe, which had been discontinued in the Lower Provinces; and the adoption of measures to render useful the office of Putwarry, which having become a private instrument in the hands of the Zemindar, was solely applied to the promotion of his own interest, and aided him, at once, in defrauding the Government and in oppressing the Ryots.

5. We observe that you contemplate the office of Canongoe almost wholly in the light of an instrument for deriving advantage from the services of the Putwarries.

6. The Putwarries were accountants for every village or every estate, the Canongoe for a district containing several villages and estates. As the principal business of the Canongoes was to digest, to register, and to preserve for future use the information contained in the accounts of the Putwarries, and as, without the operations of the Canongoe, you thought that little advantage could be derived from the services of the Putwarries, you directed the principal share of your attention, in the first place, to the re-establishment of the office of Canongoe.

7. Though you deemed little or no alteration necessary in the ancient form of the Canongoe office, you resolved to proceed gradually in its re-establishment. For this you adduce several reasons; the principal of which, you say, was a consideration of the expense. By this, we presume, you mean the temporary expense of the agency necessary for effecting the re-establishment. You cannot mean the permanent expense of the office itself, because that, it is understood, will be overbalanced by the profit derived; and if you mean the expense solely of the re-establishment, we see no reason why that should be large. The advantage which you allege of profiting in one district by the experience previously gained in another, is a good reason for gradual operations

* See former Selections, Vol. I, page 351.

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operations in all cases in which additional experience is required. The circumstance, however, which has made the deepest impression upon us, among the reasons which you have assigned for gradual proceedings, is the incompetence which you ascribe to the Collectors. As the calls were too great upon the attention of the Board of Revenue to leave them time for additional business of any considerable magnitude, and as the incompetence of the Collectors rendered them, in your opinion, unfit to be entrusted with the operations, you not only enumerate this among the causes of delay, but give it as the reason for establishing a new commission to superintend this particular business in Behar and Benares.

8. We are undoubtedly sorry to find that this necessity exists, owing to a want of a due portion of knowledge and ability in a department of our service on which so much of the efficacy and utility of our Government depends. We are the less surprised at this, when we consider that the system under which your revenue servants are called upon to act does not necessarily enforce an attention, on their part, to the details of internal administration.

9. We acquiesce in your conclusion, that incompetence on the part of the Collectors to superintend the re-establishment of these accountants, and want of time on the part of the Board of Revenue constituted a reason for appointing a separate authority for that purpose. You seem, however, to have thought that a commission so constituted would be required only in Behar and Benares: we do not perceive, at least, the intimation of any intention to form a similar commission for any other portion of the country. In making choice of a person to fulfil the duties of that commission, we have no doubt of the propriety of your decision in favour of Mr. Deane, of whose superior qualifications your frequent testimony has fully convinced us, and whose loss we join with you in lamenting.

10. In re-establishing the office of Canongoe, you began with the districts of Behar and Benares; and in these districts the re-establishment was at last effected. Correspondence had also taken place with the Collectors and Board of Revenue preparatory to its re-establishment in Hidgellee, Midnapore, Cuttack, and certain districts of Bengal. The actual re-establishment, however, was still confined to Behar and Benares. By this time you must have had some experience of the revived institution in these districts; and we need not tell you how much anxiety we feel to be speedily and fully apprized of its effects.

11. In the operations connected with the re-establishment of this office, the circumstance of principal importance is the resumption of lands. Anciently the Canongoes were paid, as almost all civil functionaries in India were paid, by lands held exempt from the Government assessment. In Behar and Benares the lands which had been so appropriated, and were still held by the families of the ancient Canongoes, could be distinguished and ascertained.

12. These lands, you have informed us, it is your determination to resume, and upon the principle that the service being discontinued its payment ought to cease.

13. If this was intended to be established as an universal principle, the foundation does not appear to us to be quite sufficient for that important practical conclusion which you have erected upon it. Cases may exist in which it is proper that a payment should continue even after the service to which it was at first annexed is no longer required. We trust, therefore, that your determination to resume the lands of the ancient Canongoes has been formed cautiously, and upon a full conviction, after examination of the circumstances of this peculiar case, that no such right was created in favour of their existing descendants. We are aware that, by Regulation IV. of 1808, the revenue of the lands held by the Canongoes in the Ceded and Conquered Provinces was declared liable to resumption; but we do not conceive that the rule which was then followed ought to govern in future as a precedent, and every case of resumption should depend for its justification upon its own peculiar merits. We require that not only all reasonable claims of right should, in those cases, be respected, which is justice, but that the considerations of humanity should meet with their due share of attention.

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14. The province of Benares was included in the provisions of Regulation IV. 1808, which organized the Canongoe office for the Ceded and Conquered Provinces, and rendered the lands held by the Canongoes liable to resumption. Mr. Deane reports, that "in pursuance of the rules contained "in that Regulation, several alterations appear to have been made in the "appointments of Mofussil Canongoes in the province of Benares, and such "of the nankar lands of the Canongoes as had not been resumed by his "predecessors were attached and settled by the late Collector, Mr. Salmon." From this we conclude, that the whole of these lands in that province are now resumed. Mr. Deane continues:—"No report, however, of the grounds on "which the new officers were selected or the former incumbents removed, "nor any particulars of the settlement of the nankar lands, comprising "three hundred and seventy-three villages, and assessed at a jumma of "Rupees 45,176. 15. 15, have been submitted to the Board of Commissioners "or laid before Government; nor have any of the official records of the "Canongoes been deposited with the Collector in consequence of the inves-"tigation." Various things of importance, which ought to have been done, have been thus left undone, without notice or complaint. You state what may be, in part, an apology for the successive Collectors, when you say that the business is too great for a single functionary; but we deem it an apology only in part, because it is surely not fit for the Collector to omit any part of his duty at pleasure, without reporting upon it explicitly and declaring the causes of any omission which he may be obliged to make. But if you have stated an apology in part for the Collectors, you have offered nothing in the way of apology for the Superintending Board, whose duty it was to call for those reports and statements, and not to overlook a remarkable dereliction of duty in the public officers under their charge. We are sorry to observe, that a chain of neglect, continued from the inferior to the superior, should have existed so long without making itself known to the supreme authority.—It might, for ought we see, have continued to exist for any length of time, had it not been for the appointment of Mr. Deane.

15. In the correspondence respecting the re-establishment of the office in the Hidgellee mehals, in Midnapore, Cuttack, and certain districts of Bengal, we see nothing which very strongly calls for remark, except the proposed resumption of lands. As the same considerations apply to that measure in these cases as in the case of Behar and Benares, it is only necessary here to press them again upon your attention. In these several places more difficulty was anticipated in establishing the office than had been experienced in Behar and Benares, where a Canongoe had belonged to every pergunnah, and where, in consequence, it had been practicable to select persons for the revived office from the families of the ancient Canongoes. In the other districts this had not been found practicable, because there a few Sudder Canongoes had formerly performed the business of a whole district by the aid of subordinates. We cannot, however, imagine tha tthe difference between a descendant of an ancient Canongoe and another person is so great in this case, where very simple duties are imposed, as materially to increase the difficulty. Where new measures are to be introduced and new labour to be undergone, there is a great temptation to raise imaginary difficulties; and though we do not pronounce that those here alleged are altogether of this description, it is highly incumbent upon you to be on your guard against so natural and dangerous a propensity.

16. With regard to Putwarries, the office did not require to be re-established; for it continued in existence, and the maintenance of a Putwarry for every village was imposed as an obligation upon the Zemindars by the terms of the perpetual settlement. It had been found, however, that the accounts which were kept by those Putwarries were altogether unworthy of trust, and were so framed as to promote the sinister interests of the Zemindars, by whom they were paid, both in defrauding the Government and in oppressing the Ryots. When we turned our attention to the means of rendering the ancient accountants of the country subservient to the affording of that knowledge which might enable us more perfectly to secure both the interests of the Government and those of the Ryots, it was necessary, of course, to consider the means of obtaining true instead of false accounts from the Putwarries.

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For this purpose it appeared to us to be absolutely necessary to remove them from all dependence upon the Zemindars. We accordingly gave you explicit directions to make them servants of Government, by transferring the choice, the pay, and superintendence of them, wholly to the Collectors.

17. Your communications to us upon this subject are almost entirely confined to your determination not to follow the plan prescribed by us, but to substitute another of your own. We do not mean to command the repeal of the Regulation which you have passed for this purpose. We are willing that what you have begun, and which, no doubt, by this time is in full operation, should not be abruptly interfered with, but should now at least have an adequate trial.

18. Having come to this decision, we do not think it necessary to enter into any minute consideration of your plan. It is proper, however, to inform you, that the reasons which you have adduced for considering as impracticable the measure which we recommended, have by no means convinced us; and we see too many reasons for apprehending that the expedients which you have adopted will very imperfectly accomplish the end. We shall merely state, as shortly as possible, a few considerations which may elucidate the view which we take of the subject, and point out the inconveniences and dangers against which you ought to provide in carrying your scheme into execution.

19. Your objections to place the Putwarry in dependence upon the Collector are, that this would be a change of system, that the Zemindars would be offended, that it would be inconsistent with the spirit of the permanent settlement, that the Collectors would be incapable of making a proper choice of Putwarries or of making them discharge their duties, and that a mode of paying them would not be easily found.

20. That it would be a change, is implied in the very idea of an evil to be removed or an advantage to be gained; but we are by no means of opinion that it is a change, the inconvenience of which would not be overbalanced by the attainment of the end we have in view.

21. We expect that the Zemindars will be offended by any plan we can adopt which will deprive them of a present advantage, whether derived from defrauding the Government or oppressing the Ryots. It is the loss, rather than the mode of losing, by which they will be irritated. In the mode by us proposed, we see nothing peculiarly calculated to act painfully upon their feelings.

22. That it is contrary to the spirit of the permanent settlement to make the Putwarries dependent upon the Collectors, or to take any other measures that may be necessary for protecting the Government from the frauds, and the Ryots from the oppression of the Zemindars, we cannot possibly admit. We cannot, indeed, forbear expressing a considerable degree of surprise, that you should have entertained such an opinion.—You know that, in enacting the perpetual settlement, Government reserved to itself (that of which no Government can lawfully divest itself) all the powers necessary for maintaining justice between one class of its subjects and another.

23. When you state, as another objection, the inability of the Collectors to make a proper choice of Putwarries, or sufficiently to control them, we do most anxiously hope that you have exaggerated the difficulty; for, if not, the objection extends much farther than to the mode of appointment.—You have, in various places, declared in the strongest terms you could employ, that the control of the Collectors over the Putwarries was the only ground of hope from their services; and here you seem to affirm, that the Collectors will be unable to control them.

24. We cannot imagine that you lay great stress as an objection upon the difficulty of paying the Putwarries. It was not intended to prevent the Putwarry from keeping the same accounts for the Zemindar which it was formerly his duty to keep; it was only intended to use means for making him keep true accounts. As he would have rendered all lawful services to the Zemindar in the same manner as before, it appears to us that the Zemindar was bound, by the very terms of the perpetual settlement, to afford the pay in the same

manner

manner as before. However, if this had been found to be a point particularly objectionable to the Zemindars, a compromise might have been devised.

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25. In the plan which you have adopted, several of the expedients for counteracting the influence of the Zemindars, and preventing it from operating upon the Putwarries to the production of false accounts, appear to be judiciously devised: but the immediate dependence of the Putwarry upon the Zemindar, which you have allowed to remain, is a source of evil, against which it will require an increased and very peculiar degree of vigilance to guard. This, we confess, is the source of our apprehension. Every idea of benefit from this attempted reform is, by yourselves, attached to the control of the Collectors; but it is impossible we should not be deeply impressed with the evidence which you have forced upon our attention, that a control, sufficient for the objects in question, is, in the present state of the revenue service, hardly to be expected. Your immediate attention ought to be directed to what it may be possible to do to obtain such a control, and generally to render the superintendence of the Collectors more efficient for protecting the Ryots and preventing frauds upon the Government.

26. Unless the Collectors have some ready means of detecting errors in the accounts of the Putwarries, it is more than probable that they will abound with errors. We are fully convinced that additional expedients for this purpose are still required, and that, under the present system of checks, unless in the rare instances of extraordinary vigilance and penetration combined in the Collector, an understanding to very pernicious purposes may subsist undetected between the Putwarries and Zemindars.

27. We are not perfectly sure that the old system of Putwarry accounts, though in general not ill-adapted to the circumstances of the case, yields the whole of the information which that class of accountants might easily afford. One thing is peculiarly important, that their accounts should contain the whole of the payments which under any claim whatsoever are made by the Ryots to the Zemindar; and the strongest securities ought to be taken for preventing any payment which they do not record. For ascertaining whether, by any addition to the present accounts or any other change, you can render them more conducive to the end in view, important information might be received by fit questions addressed to the most intelligent of your revenue servants. The rule which you have prescribed for summoning the Putwarries before the Collector with all their accounts, and making them answer questions upon oath, may be attended with advantage, and we trust that you will insist on its being uniformly obeyed.

28. The examination should take place at least once a year, at that period at which the accounts of the year may be considered complete. It ought to be done by the Collector in person, in as many cases as possible; and where it is possible, by persons selected by him for that purpose. In all those cases, too, in which it is done by other persons than the Collector, it would be useful that a report, containing at least the material points of the examination, should be presented to the Collector. If this examination would be useful, it is evidently of importance that it should be made to take place in those circumstances which afford the greatest security for the truth of the answers. The presence of persons acquainted with the facts is the best security applicable to the case, and these are respectively the Ryots of the villages; the proceeding, therefore, should be attended with publicity. The examination should take place in the presence of the Ryots, who should be invited to contradict the statements of the Putwarry as often as they know them to be false, and to suggest questions by which the full truth may be disclosed.

29. We have entered thus far into detail respecting this examination, because we are fully convinced that unless the Collectors effectually descend into details, you will never obtain accurate information; and because we are equally convinced, that unless you prescribe specific details, the Collectors will never undertake them, but will continue to perform the duties of their office in that summary or superficial way, of which there is too much reason to complain. We are aware, however, of the disadvantages under which, at this distance, we endeavour to conceive a process of detail, and leave all suggestions of this kind fully open to your deliberation.

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Revenue Letter to Bengal, 12 July 1820.

Canongoes and Putwarries.

30. In the duties which are prescribed to the Canongoe, provisions of considerable efficiency are made for detecting the frauds of the Zemindars upon Government; but we see very little in those duties which has any tendency to afford protection to the Ryots. We have no doubt that this is a part of your arrangements which will be found susceptible of very great amelioration; and we trust that, by this time, your experience will have added to your means of rendering the measure complete. The great end of the Canongoe office is to make the accounts of the Putwarries useful: this is not to be done by merely receiving and preserving them. Two previous conditions are necessary; that the accounts of the Putwarries contain all the requisite points of information, and that it be true information. The information which the Putwarry accounts ought to contain is simple: it is information of what is due and what is paid by the Ryots to the Zemindars, and of what is due and what is paid by the Zemindars to Government. To find securities for making this information true is, as it has been justly described by you, most difficult. You are of opinion, that much advantage may be derived for this purpose from the agency of the Canongoe: and if the fidelity of the Canongoes can be secured, and if an appropriate line of duty is prescribed to them, there can be no doubt of the fulfilment of your hopes. These two, therefore, are the objects to which your most strenuous attention is required, and the abilities of your most experienced servants should be called in to your aid, in devising a system of means for the accomplishment of so important an end. There is only one other precaution which we think it necessary on the present occasion to press upon you, that of not overestimating the effects of any instrument of Government which you may be led to employ. This is an error into which those who have difficult objects to accomplish naturally fall; and you appear to us to have fallen into it toward the close of you letter of the 12th September 1817, where you have stated a confident expectation that the accounts of the Putwarries and Canongoes would do little less than obviate every existing defect both in our revenue and our judicial system. In forming this expectation, you have not duly considered that these accounts can do nothing more than afford evidence; that evidence, however complete, is only one of the requisites for securing rights; that a system of means for rendering that evidence practically useful is no less indispensable; that various points of evidence which it is not proposed to include in the accounts of the Putwarries and Canongoes are necessary for securing the rights of the Ryots, and that the securities which you have provided for the truth of those accounts are accordingly imperfect. You are, besides all this, aware that, from a conviction of the very inadequate means afforded by our present judicial system for trying the various causes connected with the rent of land, the establishment of Maul Adawluts has been contemplated as a part of that system of improvements, of which the proposed reform in the business of the native accountants is only regarded as a subordinate part.

We are, &c.

London,
12th July 1820.

(Signed) G. A. ROBINSON,
THOS. REID,
&c. &c. &c.

EXTRACT REVENUE LETTER *from* BENGAL, *Dated the 30th July* 1819.

Revenue Letter from Bengal, 30 July 1819.

Canongoes and Putwarries.

44. On the proceedings noted in the margin * your Honourable Court will find recorded a minute by the officiating senior member of the Board of Commissioners in Behar and Benares (Mr. Rocke), in which that gentleman suggests the expediency of replacing the Collectorships of Rungpore and Dinagepore under the management of the Board of Revenue.

45. From the circumstances stated by Mr. Rocke, it appeared to be shewn that the general superintendence of the Revenue affairs of the districts above mentioned

* Revenue Consultations, 1st January 1819, Nos. 28 and 29.

mentioned could not be so advantageously exercised by the Board of Commissioners in Behar and Benares as by the Board of Revenue.

Revenue Letter from Bengal, 30 July 1819.

46. Adverting, at the same time, to the circumstances of the district of Goruckpore, and to its position, separated as it is from the rest of the Ceded Provinces by the province of Benares and by the reserved dominions of the Nawaub Vizier, it appeared to us that the authority of the first-mentioned Board might with great advantage be extended to that district: an arrangement which necessarily added force to the consideration under which Mr. Rocke had suggested the transfer of the Eastern districts to the Board of Revenue. We accordingly determined to pass the necessary legislative enactments for carrying the above measures into effect.*

Canongoes and Putwarries.

47. One principal reason which had led to the measure of placing Rungpore and Dinagepore under the authority of the Central Board was, the benefit to be anticipated from its superintending the arrangements contemplated in regard to the office of Canongoe and Putwarry in those districts, and from its extending to them the same principles as had guided its operations in Behar, with any modification that local circumstances might render necessary.

48. But it now appeared to us that the proper period had arrived for entering into the measures necessary to the restoration of the Canongoes and the reform of the office of Putwarries generally throughout Bengal.

48 A. Adverting, however, to the entire inexperience of the Collectors subordinate to the Board of Revenue in all matters connected with the office of Canongoe, and to the limited acquaintance which, under the system ordinarily followed in Bengal, many of those officers must be presumed to have acquired of mofussil accounts generally, it appeared to us that the re-establishment of the office of Putwarry and Canongoe in Bengal could not possibly be successfully accomplished, without employing in several of the districts an officer distinct from the Collector, and exclusively engaged in effecting that measure.

49. Even in Behar, where the body of old Canongoes or their immediate descendants was comparatively entire, the persons appointed to the office were found to require much instruction as to the nature of the duty required of them, and the discovery and selection of the proper persons was a work of labour and research, to be properly accomplished only by a person having an accurate acquaintance with the details of Revenue accounts.

50. In Bengal, where the Mofussil Canongoes appear to have been only Gomastahs appointed by the sudder officers, the difficulty of completing the arrangement must apparently be much greater. That, in some instances, the completion of it by the Collectors themselves is altogether hopeless cannot be concealed; to such districts, therefore, the deputation of a distinct officer for the purpose seemed to be indispensably necessary.

51. We had already had occasion to observe the energy and success with which Mr. Chamberlain conducted the task of re-establishing the office of Canongoe in the districts of Tirhoot and Sarun, and the ability and zeal with which he entered on the preparation of a purgunnah register from the records furnished by the several candidates for the above-mentioned office.

52. The experience acquired by Mr. Chamberlain in carrying the above arrangements into effect must have added greatly to his previous qualifications for the task, and it thence seemed highly advisable that his services should be partially, at least, employed in completing similar arrangements in the Lower Provinces.

53. We accordingly resolved to employ Mr. Chamberlain in the above duty, in the first instance, in the district of Dinagepore, and subsequently in such other districts, successively, as the Board of Revenue might recommend; and, in consideration of the additional expense to which the deputation must necessarily subject Mr. Chamberlain, we thought it right to assign to him an extra allowance of 400 rupees per mensem.

54. For

* Revenue Consultations, 15th January 1819, No. 1.

Revenue Letter from Bengal, 30 July 1819.

54. For further information in regard to the details of this arrangement, we beg permission to refer your Honourable Court to the resolution passed by us on the subject.*

Canongoes and Putwarries.

55. Before the adoption of these arrangements, Mr. Rocke had been compelled by indisposition to apply for our permission to visit the Presidency, with the view of eventually proceeding to sea for the benefit of his health.† Mr. Rocke subsequently relinquished the latter intention; but, on the grounds stated in the letter recorded on the annexed proceedings,‡ he submitted a request to be relieved from his situation in the Commission of Behar and Benares, and to resume his seat as Senior Member of the Board of Revenue. With this application we, of course, immediately complied, Mr. Rocke having been deputed to Behar with a distinct understanding that he should be permitted to return to the Presidency in the event of his health rendering such an arrangement desirable.

56. We appointed Mr. Buller, who had officiated at the Board of Revenue during Mr. Rocke's absence, to be Senior Member of the Board of Commissioners in the room of that gentleman. Mr. Rocke, of course, ceased to draw the extra allowance which had been assigned to him on his deputation to Behar, and we deemed it proper that Mr. Buller should receive a corresponding addition to the allowances which he had drawn as Acting Senior Member of the Board of Revenue: we accordingly assigned to him an aggregate allowance of 50,000 rupees per annum.

57. Mr. Rocke having subsequently found it necessary to apply for leave of absence for a period of four months, for the purpose of proceeding to Juggernauth,§ we availed ourselves of the presence of Mr. Trant at the Presidency, whither he had proceeded on certificate of sickness, to supply the vacancy thus occasioned at the Board of Revenue: an arrangement which was further desirable, with reference to measures then in progress for the re-establishing Canongoes, since the accurate knowledge possessed by Mr. Trant in regard to the Revenue system of the Western Provinces naturally enabled him to afford much aid to the Board of Revenue in superintending the proceedings of the Collectors, relative to the nomination of those functionaries and the proper adjustment of the details connected with the establishment.

58. In Bengal, where the office of Canongoe has long been discontinued, and where the system of revenue management has involved little or no interference on the part of the officers of Government with mofussil details, considerable circumspection will, of course, be necessary, in regulating the different course of proceeding on which we have now entered, so as to render the arrangements connected with the re-establishment of Canongoes and the reform of the office of Putwarry as little obnoxious as possible to any class of our subjects.

59. We always, indeed, anticipated some aversion on the part of the Zemindars to the scrutiny which those arrangements will enable our officers to exercise in regard to their transactions with the Ryots, and some misapprehension in regard to the ultimate objects of Government.

60. Several petitions have accordingly been received by us from the Zemindars, urging objections to the modifications which we proposed to introduce in the constitution of the Putwarries office, and to the interference exercised by the Canongoes.

61. The objections stated by the petitioners did not, in any degree, lead us to doubt the general expediency of the arrangements which had been adopted; but we thought it of importance that the objects of those arrangements should be fully and frankly stated: and a petition from many of the principal Zemindars of engal having been laid before us, we directed the communication recorded in

* Revenue Consultations, 1st January 1819, No. 30.

† Ibid., 25th September 1818, Nos. 52 to 55.

‡ Ibid., 24th December, Nos. 54, 55.

§ Ibid., 29th January 1819, Nos. 10 to 13.

in the annexed proceedings * to be addressed to the petitioners, accompanied with a careful translation in the Persian language.

Revenue Letter from Bengal, 30th July 1819.

Canongoes and Putwarries.

62. In the seventy-first and eight following paragraphs of the letter from this department of the 17th July 1818, your Honourable Court was apprized of the arrangements which had been made for the re-establishment of Canongoes in the Lower Provinces.

63. On the annexed dates † your Honourable Court will find recorded our further correspondence with the Board of Revenue on the subject. From those papers your Honourable Court will observe, that the offices in question have been re-established in the districts of Midnapore, Hidgellee, Backergunge, Nuddeah, and Dinagepore. The following statement will shew the charge attending the arrangement in each of those districts.

DISTRICTS.	Number of Canongoes.	Salary of Canongoes, per Month.	Salary of Canongoes, per Annum.
		Rupees.	*Rupees.*
Midnapore	40	720	8,640
Hidgellee	10	205	2,700
Stationary	.....	20	
Backergunge	21	590	7,080
Nuddeah	24	665	8,556
Stationary	.....	48	
Dinagepore	35	860	10,320

64. It is not stated that in any of the districts in question any land will be found liable to assessment under the provision of the Regulation by which the revenue of lands held by the late Canongoes in virtue of their offices is declared to be resumable; but we feel satisfied that your Honourable Court will not, on that account, consider the expense misplaced, when it is contrasted with the various important benefits which the re-establishment of Canongoes appears calculated to secure.

65. Your Honourable Court will observe, that the Board of Revenue have likewise submitted to us a statement of the Canongoe establishment which it was proposed to entertain in the district of the Twenty-four Pergunnahs.‡ It appearing to us, however, that the necessary inquiry had not been instituted by the Board in regard to the qualifications of the persons nominated by the Collector, we deemed it right, before sanctioning the arrangement, to direct the Board to cause the persons in question to attend them, that they might ascertain by personal examination their fitness for office. We also thought it necessary to direct that a particular investigation should be instituted, in regard to the character and past situation of those persons, many having apparently been employed in stations which gave little reason to expect that they could possess sufficient information on the points on which the researches and records of the Canongoes must chiefly be consulted.

66. Having, at the same time, authorized the Commissioner in the Sunderbunds to entertain three Canongoes in the pergunnahs subject to his control, we instructed the Board to adopt, in regard to them, the same course as we had

* Revenue Consultations, 22d April 1819, Nos. 1 to 4.

† Ibid., 7th August 1818, Nos. 20 to 23; 30th October, Nos. 14, 15, and 20; 19th March 1819, Nos. 21 to 26; 18th June, Nos. 12 to 15; 2d July, Nos. 10 to 12 and 14.

‡ Ibid., 28th August 1818, Nos. 11 to 15.

Revenue Letter from Bengal, 30 July 1819.

had instructed them to pursue with respect to the persons nominated by the Collector of the Twenty-four Pergunnahs.

Canongoes and Putwarries.

67. On the proceedings of the annexed date* your Honourable Court will find recorded a letter from the Board of Revenue, submitting minutes by the several members of that Board, in which they strongly urge the necessity of fixing the salaries of Canongoes on a more liberal scale than had been adopted in Behar at the recommendation of the late Commissioner, and suggesting that the monthly salaries of those functionaries should in no instance fall below twenty rupees per month, but should vary from that amount, according to the extent of the mehauls under their supervision, to the extent of thirty rupees per mensem.

68. In consideration of the facts and observations submitted by the Board, we deemed it proper to accede to their recommendation; and the allowances of all Canongoes appointed subsequently to that date have accordingly been regulated by the above principle.

69. We are, of course, prepared, should it be found necessary, to make a corresponding addition to the allowances of the Canongoes in Behar; but the persons there appointed being mostly selected from the families of the old Canongoes already resident on the spot, may not, perhaps, require the same allowances as appear to be indispensable in Bengal, where the office has, in fact, to be created anew, and must be filled by persons already engaged in other employments.

70. We took this opportunity of pressing upon the attention of the Board the necessity of the utmost care being used by them to secure the selection of proper persons; and we especially instructed them to be careful, in all cases, to see that the choice was made solely on public grounds, and with reference to the relative merits of the candidates.

71. It appearing to us that it would be highly useful for the Board to exercise on all such occasions a local supervision, we readily adopted their suggestion for the deputation of their junior member to superintend the re-establishment of Canongoes in the district of Nuddeah. That duty was accordingly undertaken by Mr. Trant, and performed by him to our entire satisfaction.

72. We hope, at no distant period, to be able to report to your Honourable Court the complete re-establishment of the above office; and, at the same time, to lay before you distinct information of the arrangements adopted or contemplated, for securing the preparation of accurate registers and records of all matters connected with landed property and the rights and interests of the agricultural community.

EXTRACT REVENUE LETTER *from* BENGAL,
Dated the 16th March 1821.

Revenue Letter *from Bengal, 16 March 1821.*

Canongoes and Putwarries.

3. In the 62d and following paragraphs of our despatch from this department under date the 30th July 1819, your Honourable Court were informed of the progress which had at that period been made in the re-establishment of the office of Canongoe in the Lower Provinces.

4. From the proceedings of the annexed dates† your Honourable Court will observe, that since the above period we have confirmed the appointment of Canongoes in the undermentioned districts.

DISTRICTS.

* Revenue Consultations, 19th March 1819, Nos. 21 to 26.

† Ibid., 24th September 1819, Nos. 1 to 5; 1st August 1820, Nos. 3 to 7; 22d September, Nos. 1 to 3; 1st August, Nos. 8 to 13; 25th August, Nos. 1 to 6; 15th September, Nos. 6 and 7; 29th September, Nos. 23 to 25; and 21st April, Nos. 14 and 15.

Revenue Letter from Bengal, 16 March 1821.

Canongoes and Putwarries.

DISTRICTS.	Number of Canongoes.	Salary of Canongoes, per Month.	Salary of Canongoes, per Annum.
		Rupees.	*Rupees.*
RUNGPORE	24	565	6,780
MYMENSING	25	625	7,500
JESSORE	27	784	9,408
MOORSHEDABAD	23	640	7,680
RAJESHYE	27	755	9,060
BEERBHOOM	14	380	4,560
DACCA	9	235	2,820
Certain Pergunnahs in RAMGHUR	3	65	780
Bengal portion of MIDNAPORE	5	75	900

5. The proceedings in question will sufficiently apprize your Honourable Court of the general nature of the above arrangements, and we are not aware that they contain any thing immediately requiring notice in this place.

6. It was, your Honourable Court is aware, our intention to have employed Mr. Chamberlain, the Secretary to the Commissioner in Behar and Benares, in superintending the establishment of Canongoes in various districts of Bengal; and from Mr. Chamberlain's peculiar qualifications we confidently hoped, not only that his deputation would be highly advantageous in securing the early appointment of well-qualified persons to the office of Canongoe, and the more speedy adjustment of the accounts to be kept by those functionaries and by the Putwarries, but also that the Collectors, with whom Mr. Chamberlain was to be placed in immediate communication, would obtain from him much information in regard to mofussil details, which their own course of service in the Lower Provinces had afforded them very imperfect opportunities of acquiring, and would thus be rendered more capable of exercising that minute control on which the success of the whole plan so greatly depends.

7. The above design, however, was frustrated by the lamented death of Mr. Chamberlain. But that gentleman had previously communicated to the Board of Revenue much information* calculated to assist their judgment in determining the course to be pursued; and you will perceive that, in three of the districts in question, the arrangements connected with the appointment of Canongoes, and the reform of the office of Putwarry, were personally superintended by Mr. Salmon, a member of the Board.

8. For detailed information in regard to the instructions issued by Mr. Salmon, we beg leave to refer you to the proceedings of the annexed date.†

9. The papers noticed in the margin‡ will likewise be found worthy of perusal, as explanatory of the system of mofussil management followed by the Zemindars in the districts of Burdwan, Jessore, and Midnapore, and of the measures pursued, and proposed to be pursued, by the Collectors of those districts, for the attainment of the objects contemplated by us.

10. Those papers are further important, as tending, in some degree, to illustrate the various difficulties which have to be overcome before the Canongoe and Putwarry system can be fully settled, and such detailed information acquired and recorded, as is necessary for the guidance of the Revenue and Judicial officers.

11. It

* Revenue Consultations, 20th August 1819, No. 8.

† Ibid., 25th August 1820, No. 5.

‡ Ibid., 1st April 1820, Nos. 18 and 19; 25th, Nos. 1 to 3; 12th May, Nos. 10 to 14; and 1st August, Nos. 8 to 13.

Revenue Letter from Bengal, 16 March 1821.

Canongoes and Putwarries.

11. It may appear a simple thing to cause an accurate record to be made of the lands comprized in each pergunnah and mouza, and of the sums payable and paid by the Ryots, and we are far from being willing to admit that the object is not attainable.

12. But we should greatly deceive you if we held out any hopes of its being accomplished, except by a patient and gradual course of procedure, or claimed to have done more than to lay the foundation of the superstructure.

13. Let it, indeed, only be recollected, that each district contains several thousand villages, and that the lands of each village are divided among a large body of tenantry, and it will readily be conceived how much confusion and embarrassment is likely to arise from any precipitate interference, where, as in Bengal, the interposition of the officer of Government (excepting in the determination of cases actually brought for judicial determination) has for a long series of years been almost wholly withdrawn, and where, in many estates, the very names of the villages comprized in them had still to be ascertained.

14. We need not urge how much the progress of the measure must depend on the individual character of the Collectors, nor state the obvious fact, that all cannot be expected to possess the desired qualifications.

15. Although, therefore, the Canongoes have now for some time been established in most of the districts, we are yet unable to lay before your Honourable Court any connected and satisfactory exhibition of the result of their labours. This, however, it will be our anxious endeavour to supply at as early a period as possible.

16. As one means of securing the utmost possible advantage from the services of the Canongoes and Putwarries, as well as generally of preparing and preserving systematic records of all matters connected with landed tenures and the rights and interests of the agricultural community, as directed in your Honourable Court's despatch of the 15th January 1819, we have deemed it expedient to employ the joint services of our Judicial and Revenue officers, by constituting Record Committees in the several districts, under the superintendence and direction of a general Committee at the Presidency.

17. For your immediate information in regard to the mode in which the Committees are constituted, and the general nature of the duties they are expected to perform, we enclose (numbers in the packet) copies of the several papers noted in the margin.*

18. We likewise transmit herewith copy of a letter from the Presidency Committee of the annexed date,† with the papers enclosed in it, which will apprize your Honourable Court of the views entertained by that Committee in regard to the Presidency records, and will fully explain the plan of registry which they have recommended for adoption by the several district Committees.

19. To those papers we beg permission to refer your Honourable Court.

20. We consider the several suggestions and propositions of the Presidency Committee to be very judicious; and in the confidence that the Mofussil Committees will readily afford their cordial co-operation, we anticipate great public advantage from a steady prosecution of the arrangements proposed by them. But we must again repeat, that with reference to the great defectiveness of the existing records, and the limited information possessed in regard to landed property in the Lower Provinces, the completion of the work cannot be speedily looked for.

21. We have, you will perceive, authorized the Presidency Committee to employ such writers as may be necessary for copying the papers which they propose to prepare, and likewise to assign an allowance of fifty rupees per mensem to such persons as they may employ in the several offices, in aiding them to form a digest and index of the records contained in each.

22. Besides

* No. 1, Resolution of Government, dated 17th March 1820, No. 2, Letter to Presidency Committee of Records, dated ditto; No. 3, ditto Mofussil ditto, ditto.

† No. 4, dated 6th August 1820; No. 5.

Revenue Letter from Bengal, 16 March 1821.

22. Besides the salary assigned to the Secretary to the Presidency Committee, viz. Sicca Rupees 300 per mensem, the only permanent increase of establishment which has yet resulted from this arrangement is the following.

Canongoes and Putwarries.

23. The Secretary to the Presidency Committee has been authorized to entertain a writer on a monthly salary of fifty rupees.*

24. The Committee of Bareilly have been authorized to entertain a writer on a salary of fifty rupees per month.†

25. Further increase of establishments will certainly be necessary; but the Presidency Committee will be careful to observe every practicable economy, and to enjoin a similar principle on the District Committee.

26. The Presidency Committee have, you will perceive, solicited to be furnished with a copy of all parliamentary reports connected with India, together with all appendixes, as published in England by authority, commencing from the earliest period of the Company's concern in territorial matters down to the present day: and as we entirely concur with them in thinking it highly desirable that they should, if possible, be supplied with the documents in question, we beg to recommend the Committee's request to your favourable consideration.

27. We have, you will observe, communicated the above papers‡ to the Resident at Delhi, the Commissioner on the Nerbudda, and the Agent to the Governor-General at Saugor, in order that a system of registry similar to that suggested by the Committee, but with such modifications as local circumstances suggest, may be adopted in those quarters.

28. We have, with a like view, caused copies of them to be transmitted to the Governments of Fort St. George and Bombay.

29. Previously to the adoption of the above arrangement, we had deemed it proper, in consideration of the stated want of order and regularity in the preparation and preservation of the records of the several Collectors' offices, to authorize the Boards to appoint a Registrar to each collectorship, on a salary of one hundred and fifty or two hundred rupees per mensem, according as persons possessing the requisite qualifications should offer themselves as candidates.

30. The annexed proceedings§ contain a detail of the cases in which the Boards have availed themselves of that discretion, and will, we trust, satisfy your Honourable Court that no effort has been spared on our part, to impress on the Boards and Collectors the importance of their using the utmost care in the selection of fit persons for the above office.

31. The Registrars have, we understand, been hitherto very usefully employed in arranging the records of the several collectorships to which they belong; but we conceive it will hereafter be expedient to transfer those officers to the Record Committees. The same principle it perhaps may be expedient to adopt in regard to the Canongoes and Putwarries, at least in the Lower Provinces, where the Revenue officers have comparatively little influence or power, and where, consequently, the direct interference of Judicial officers belonging to the Committee is likely to be required to give effect to our views.

EXTRACT

* Revenue Consultations, 20th October 1820, No. 22.

† Ibid., 1st December 1820, No. 43.

‡ Ibid., 22d October 1820, Nos. 23 and 24.

§ Ibid., 19th November 1819, Nos. 29, 30, and 33; 25th February 1820, Nos. 1 and 2; 26th May, No. 12; 14th February, No. 43; 1st April, Nos. 24 to 26; 13th October, No. 35; and 15th December, No. 11.

EXTRACT REVENUE LETTER *to* BENGAL,
Dated the 18th February 1824.

Letter from, dated 30th July 1819, 44 to 72; also Letter, 16th March 1821, paragraphs 3 to 31.—Arrangements in the business of the Revenue Boards, retransferring Rungpore and Dinagepore to the Board of Revenue, placing Goruckpore under the Board of Commissioners in Behar and Benares, with measures continued for re-establishing the office of Canongoe and reforming that of Putwarry, and a plan for improving the system of registration.

18. RUNGPORE and Dinagepore had the preceding year been transferred to the Central Board; but the reasons adduced by Mr. Rocke for replacing them under the Board of Revenue are so very strong and obvious, that we are only surprized they should not have been perceived in the first instance, and have prevented an arrangement from which nothing but inconvenience has been experienced. The situation of Goruckpore, detached as it is from the rest of the Ceded Provinces and contiguous to Benares, sufficiently pointed out the propriety of placing this district under the Central Board.

Revenue Letter to Bengal, 18 February 1824.

Canongoes. and Putwarries.

19. The introduction of the arrangements contemplated in regard to the offices of Putwarry and Canongoe was one principal reason which led to the transfer of these districts to the Central Board; but the period, you say, had now arrived for the introduction of those arrangements into Bengal generally. You inform us, however, that owing to the inexperience of the Bengal Collectors in all matters relative to the office of Canongoe, and the little knowledge they possess of mofussil accounts, the execution of the measure could not, in that province, be entrusted to them with reasonable hopes of success: you deemed it, therefore, expedient to provide, for such of the districts as seemed to you to present a demand for that arrangement, a qualified officer, distinct from the Collector, for the express purpose of carrying into effect your intentions with regard to the office of Canongoe.

20. Though we lament the necessity under which you have found yourselves of making a peculiar provision for the duty of selecting and instructing the Canongoes, we cannot doubt the propriety of the choice you have made in Mr. Chamberlain, whose death, which has since been reported to us, we sincerely regret, or in the members of the Board of Revenue, who have superintended the arrangements in question, wherever it appeared that the difficulties were such as to require the intervention of a superior officer.

21. It was in some degree to be expected, that the Zemindars would conceive groundless apprehensions from the re-establishment of the office of Canongoe and the proposed alterations in that of the Putwarries. We highly approve of the letter which you directed to be addressed to them by your Secretary, and of the instructions which you communicated to the Board of Revenue under date the 2nd June 1819, and which being well calculated to answer their end, have, we trust, been attended with the desired effect.

22. We observe with pleasure, that the establishment of Canongoes has been effected in the districts of Midnapore, Hidgellee, Backergunge, Nuddea, Dinagepore, Rungpore, Mymensing, Jessore, Moorshedabad, Rajeshahye, Beerbhoom, Dacca, in certain pergunnahs in Ramghur, and in the Bengal portion of Midnapore. The number of Canongoes established in the whole of these districts is stated at 287, and the annual expense in salaries rupees 86,784, which, on an average, is at the rate of twenty-five rupees per month for each.

23. We have duly considered the minutes submitted by the several members of the Board of Revenue, in which they urge the necessity of affording salaries to the Canongoes, on such a scale that none of them should exceed thirty, or fall below twenty rupees per month, and we acquiesce in the reasons which are there assigned.

24. We are extremely happy to perceive by the correspondence of the Revenue authorities relative to those measures, that the Collectors have manifested not only zeal and diligence, but a competent measure of intelligence; in some instances, as that of Mr. C. Tucker in Jessore, and Mr. Barwell in Midnapore, a high degree of all the requisite qualifications. The superintendence of the Board of Revenue has also been maintained in a manner which entitles them to much approbation. They have taken prompt and adequate

adequate cognizance of the proceedings in detail, and have issued the most judicious instructions.

Revenue Letter to Bengal, 18 February 1824.

Canongoes and Putwarries.

25. We cannot, however, but regret, that though the Canongoes have now for some time been established in most of the districts, "you are yet," as you confess, "unable to lay before the Court any connected and satisfactory "exhibition of the result of their labours." The main difficulty seems to lie in securing truth in the information obtained. Perseverance, however, with a vigilant attention to leave no defects undiscovered and to find the means of removing the causes of them, will, we hope, in time produce the desired results. You propose, very judiciously, to try the effect of patience, of full explanations, and moderate penalties, in the first instances, with those Zemindars and others who are disposed to throw obstacles in the way. But as the obtaining and preserving evidence of all the material facts which concern their rights is an advantage of the greatest importance to all but those who are able to profit by fraud, we can have little doubt that when you have made it appear that this is the only end which the arrangements in question have in view, the opposition you experience will, to a great degree, be withdrawn.

26. We highly approve the zeal with which you have undertaken the important measure of establishing an efficient system of registration; nor can we think of any scheme of proceeding, better calculated than that which you have adopted to accomplish the end. There was, doubtless, wanting an efficient local instrument in each of the districts, and a general superintending and combining organ at the Presidency. Though considerable danger of negligence almost always attaches to a management, the responsibility of which is divided among numbers, yet we are not aware that, in the circumstances of this case, you could have adopted a more convenient and practical measure than the formation of local Committees, to act under the directions of the Superintending Committee at the Presidency; this latter Committee to consist of the junior member of the Board of Revenue, the fourth judge of the Court of Sudder Dewanny Adawlut, the Secretaries to Government in the Judicial and Territorial Departments, and the Superintendant and Remembrancer of legal Affairs; and the Committee in the dictricts to consist of the Judge and Collector of each district, with the Zillah and City Registrar as Secretary; and, at the head stations of the Courts of Circuit, the senior Judge of that Court as a member.

27. Into the general instructions which you issued, explaining the objects which you had in view in the formation of such institutions, and into the details of the plan which the Superintending Committee have sketched for their own proceedings and those of the District Committees, we think it unnecessary at present to enter. Your first operations are, of course, in some degree experimental, and their efficacy will be determined by trial. Of local adaptations, also, you alone are fully competent to judge. It is sufficient satisfaction to us, in the mean time, as well as security for the future, that we perceive good sense and judgment presiding in your deliberations, and directing the steps which you have taken in this important affair.

28. As we have already communicated to you our sentiments with respect to the accounts which should be kept by the Canongoes and Putwarries, in order to furnish you with such information relating to the land as concerns the rights both of Government and of individuals, it is evident that the end to which register offices are meant to be subservient will be attained, if those accounts are preserved in an authentic form, and in a shape the best adapted for consultation; provided always the accounts so preserved are true, and can be depended upon.

EXTRACT REVENUE LETTER *from* BENGAL,
Dated the 1st August 1822.

Letter to, dated 12th July 1820.—Relative to Putwarries and Canongoes.

4. We trust that we shall be able, at no distant period, to afford your Honourable Court satisfactory information in regard to the practical effects of the measures adopted for the better regulation of the Canongoe and Putwarry Sheristahs.

Revenue Letter from Bengal, 1 August 1822.

Canongoes and Putwarries.

5. From the annexed proceedings* you will perceive, that having taken the subject of your Honourable Court's despatch into mature consideration, we did not deem it expedient to make any immediate change in the existing law. In order, however, that the question might be fully sifted, we transmitted to the several Revenue Boards an extract from our correspondence with your Honourable Court, with instructions that, after the necessary inquiry, they should report specifically on the following points:—

First. What accounts and records are actually kept by the Canongoes (distinguishing the case of malguzarry and lakeraje lands, and noticing separately the transactions of the Government officers with the sudder mulguzarry, and those of the latter with the inferior tenantry), and how far they agree with what is prescribed in section 7, Regulation IV. 1808, and corresponding Regulations.

Second. How far they suffice to exhibit the interests and properties attaching to land, the rates and rent, and the rights and privileges of different classes of the agricultural community.

Third. How far the accounts kept by the Canongoes are generally complete, and from what period preserved.

Fourth. What checks exist, calculated to secure the accuracy of the accounts and records kept by the Canongoes, and to detect their inaccuracy.

6. We at the same time instructed the Boards, in the event of its appearing to them that the present Sheristahs of the Canongoes and Putwarries are defective, either in their records not containing all the requisite points of information, or in the want of security for the truth of the information contained in them, or in the true account not being accessible to the public officers, that they should consider and report on the means by which the existing defects can be remedied and the objects of the institutions attained. A like reference was made to the Committee of Records.

7. We have not yet received the information called for, but we expect that it will be supplied at no distant period.

8. The Record Committees have, we understand, been hitherto chiefly employed in securing the preparation of the mehal and village registers, according to the plan which has been already submitted to you; and it has appeared to be desirable to postpone any attempt at forming a general record of the Ryots' holdings, and of the detailed information regarding them, until the means of easy and rapid reference to the matter accumulated shall be provided.

9. Different copies of the village accounts in use in different parts of the country (for they vary considerably) have been procured, it being a main object to introduce the desired reforms with as little change as may be consistent with the object of having complete and true accounts.

10. The forms used by the natives, indeed, are generally redundant; and if the matters stated in them were true, they would not apparently be found wanting on any point on which the Revenue and Judicial authorities could seek to be informed.

11. The main defect, want of truth, no change of form will correct, further than as simplicity may facilitate the detection of fraud; and the matters involve such infinite detail, that any hasty interference is likely to create great mischief and confusion.

21. In

* Revenue Consultations, 13th April 1821, No. 1.

Revenue Letter from Bengal, 1 August 1822.

Canongoes and Putwarries.

12. In settling a single village, with full leisure to inquire into individual tenures on the spot, there will not, we apprehend, be any serious difficulty to oppose the formation of a detailed jumma bundy, or adjustment of the rents payable by the Ryots. This foundation laid, means may, we trust, be devised for securing the Ryots from unjust demands; but we apprehend that your Honourable Court are not sufficiently prepared to admit the real difficulty of the arrangement, because that difficulty consists merely in the overwhelming detail that must be embraced, and the dishonesty and falsehood that have to be checked.

13. It may naturally seem an easy thing to ascertain what is payable and what is paid by a Ryot, and so the matter strikes you; but when we state that in a single district (Bareilly) it is calculated that there are 33,740 Ryots, occupying about 840,000 fields, we need not surely enlarge on the difficulty of securing proper records of individual tenures, in the face of all the impediments which ignorance, prejudice, violence, fear, and fraud, combine to raise.

14. We must deprecate any attempt to settle such a matter by a summary course of proceeding. The only chance of success is to be found in caution and perseverance: and we beseech you to believe, though the objects you desire to accomplish are not accomplished so rapidly as you may expect, the delay is not to be ascribed to any want of anxious consideration and inquiry into the means most likely to lead to their accomplishment.

EXTRACT REVENUE LETTER *from* BENGAL, *Dated the 30th July* 1823.

Revenue Letter from Bengal, 30 July 1823.

Canongoes and Putwarries.

26. In the 32nd and five following paragraphs of our letter of the 16th March 1821, we brought to your notice the proceedings which had been adopted in regard to the lands held free of assessment by the Canongoes in Behar.

27. The information furnished by the Board being in various respects imperfect, and the opinions expressed by them, though sufficiently decided, appearing to rest on very insufficient grounds, our Secretary undertook to search the records, in the hope of supplying some part, at least, of what was wanting.

28. The memorandum recorded on the margin* contains the result of this search, exhibiting a succinct view of the most important particulars relative to the Canongoes which are contained in the Government records, from the year 1771, when the institution appears first to have become the subject of inquiry, to the year 1802, when the correspondence resulting from the abolition of the office was brought to a close.

29. A copy of that memorandum, and of the most important of the papers referred to in it, we caused to be sent to the Board, stating at the same time our desire, in conformity with the principle which dictated the provisions of Regulation II. 1819, to leave it to them to determine, in each of the cases of resumed tenures submitted to them, whether the lands shall be deemed to have been held at or subsequently to the acquisition of the dewanny on the condition of service, or to have been unconditional lakeraje tenures.

30. We also informed them, that if, in any case wherein the lands might have been resumed under the provisions of Regulation II. 1816, they should decide that the tenure was of the latter description, the resumption must be considered to be illegal; and if the tenure appears to be resumable, proceedings should be commenced *de novo*, under Regulation II. 1819, and prosecuted as in any other case of invalid tenure.

31. In regard to the assessment of lands which might be resumed, we caused the following instructions to be conveyed to them:—

"Where the lands may appear to have been held under condition of service, "and

* Revenue Consultations, 14th February 1822, No. 22.

Revenue Letter from Bengal, 30 July 1823.

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" and to be therefore resumable under the Regulation first mentioned, it is " the desire of Government that the Canongoes and their representatives " should not be wholly deprived of the advantages which they derive from " them.

" Where those persons, therefore, may have themselves occupied and " managed the lands and enjoyed the rents, a settlement is to be made with " them, on the principle prescribed in clause 2, section 8, Regulation XIX. " 1793; that is to say, the jumma is to be fixed at half the gross produce. If, " in such cases, the Canongoes shall have paid any malikana, or other similar " allowance, to persons having a right of property in the mehals, they will, of " course, continue subject to such payments.

" Where the lands may have been occupied by village Zemindars, or others " possessing a hereditary transferable right of property in the soil subject to " the payment of the Government revenue, and the Canongoes may have " been merely the assignees of Government, the settlement should be made " with the occupant proprietors at a full jumma, and the Canongoes or their " representatives are, in such cases, to receive from Government a money- " allowance, equivalent to the amount by which the jumma so fixed may ex- " ceed a moiety of the gross produce.

" In cases in which the settlement may have been already made with the " Canongoe, under circumstances which would entitle them to engage, con- " sistently with the resolutions now communicated to you, those persons " will be entitled to an abatement of the jumma for which they may have " engaged, so as to reduce the amount payable by them to half the gross " produce. In cases in which the settlement may have been made with " farmers, or other persons not occupant proprietors, the Canongoes and " their representatives are to have the option of re-entering on a jumma equal " to half the gross produce; and in these, as well as in cases wherein the " settlement may have been made with the occupant proprietors, the " Canongoes are to receive a portion of the collections made from the " Malguzars, calculated on the same principle as has been followed in the " case of the Sershikundars.

" The whole of the settlements which have been concluded for the lands in " question are to be considered as open to revision at the expiration of the " present fuslee year; but your Board will, nevertheless, in each case con- " sider how far it may be necessary that you should direct further investiga- " tion, according as you may, or may not, be satisfied with the data on which " the assessment was adjusted."

32. We trust that these instructions, with the other orders passed by us on the occasion,* will be approved by your Honourable Court, to whom we hope, before long, to be able to report the final adjustment of this long-pending arrangement.

EXTRACT BENGAL REVENUE CONSULTATIONS,
The 14th February 1822.

Bengal Revenue Consultations, 14 February 1822.

Mr. Mackenzie's Memorandum, 2 January 1822.

Canongoes and Putwarries.

THE Secretary submits to the Board the following memorandum, containing the result of a search in the public records for information relative to the Canongoes of former times.

MEMORANDUM.

1. An examination of the papers on the proceedings of Government and a reference to the records of the Board of Revenue, for information relative to the Canongoes and the rights belonging to them, has not, I am sorry to say, repaid the labour of the search.

2. The information on this, as in almost all other matters of mofussil detail, is exceedingly scanty; and the old indexes being prepared without reference to

* Revenue Consultations, 14th February 1822, No. 17 to 23

Mr. Mackenzie's Memorandum, 2 January 1822.

Canongoes and Putwarries.

to the matters treated of, it takes an inconceivable time to collect the scattered notices which the proceedings contain on any particular subject.

3. This may account for, though it cannot, I fear, excuse the delay which I have allowed to occur, in again bringing forward the question of the Canongoe resumptions, which is the more to be lamented, because I have little to add to the information possessed when the suspended draft was circulated, at least of a kind calculated to aid the decision of Government.

4. This note will, however, serve as a memorandum of some curious and important papers; and may, so far at least, be useful, until some systematic arrangement for facilitating a reference to the old records shall be devised and adopted: a matter under the consideration of the Committee of Records.

5. As early as the year 1771,* the Committee of Revenue at Moorshedabad commenced an inquiry into the condition of the Canongoe institution, and the expediency, or otherwise, of maintaining it. Their inquiry also embraced, it may be proper to remark, the offices of Mohtuseb Waka-nugur, Sewana-nugur, and Akbar Nuvees.

6. On their proceedings of the 2d July of that year are recorded letters received from the different supervisors of Bengal, in reply to a circular reference made by the Committee on the above subject.

7. In most of the districts to which the reports refer, the executive officers were stated to be the Naibs or Gomastahs of the Sudder Canongoes who resided at Moorshedabad, by whom they were paid either monthly wages, or more generally by retaining a portion of the russoom or commission on the revenue appropriated for the support of the office.

8. Chittagong, Sylhet, Rungpore, Purneah, Dinagepore, and Bhaugulpore, appear to have had independent Canongoes, similarly paid, residing in the district; but these also appeared to have employed Gomastahs in the interior of their respective districts or pergunnahs. There are further mentioned Canongoes of Bahurbund, Rangamultee, and Sonargong, and also in the Dacca province Canongoes of the Nowarrah mehal.

9. Besides various russooms, many of the Canongoes had lands free of assessment assigned for their support.

10. In Chittagong they possessed lands lightly assessed, under the denomination of *juer panchukee*, i. e. exempt from any tax beyond the assul revenue and the abooab specified in the sunnud. But such tenures are subsequently explained not to be official, being common to the Canongoes with many other of the early settlers of that remote district.

11. All the Supervisors united in considering the offices of the Sudder Canongoes who held their appointments from the Mogul Government to be hereditary, taking its origin from the time of Akber, or even a more remote antiquity. To what conditions the inheritance was considered to be subject they do not state.

12. They differ as to the utility of the office: some consider it to have been a contrivance well adapted, perhaps, to the jealous system of the Moguls, which prescribed the frequent change of provincial Governors, but no longer necessary under the regular system of record and account to be observed in the English cutcherries. Others, more justly estimating the imperfection of our means of registry and record, foresaw the embarrassment and confusion likely to result from that cause, and strongly urged the utility, and even necessity, of the Canongoe Sheristah. All agreed in stating that the institution had much departed from its original design and required reform.

13. At this early time the jealousies which had arisen between the Provincial Dewans attached to the several cutcherries and the ancient record officers of the country, may be traced; and the English gentlemen were then, probably as now, too often rendered the unconscious agents in the struggles of the subordinate officers for influence and power.

14. The

* Proceedings, 2d July 1771.

Mr. Mackenzie's Memorandum, 2 January 1822.

14. The report of the Naib Dewan, whom the Committee consulted on the occasion, was favourable to the continuance of the office; and the Committee stating their persuasion of the utility of the institution, as well as of the hereditary rights attaching to the incumbents, passed a resolution to maintain it.*

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15. On the 18th October following (1771), the Committee was called upon by the Committee of Council (Mr. Hastings, &c.) to furnish a full account of the nature of the Canongoe office and the emoluments attached to it, it being the intention of Government to consider the means of reforming the institution.

16. The separate Collectors were also called upon. In reply, the Moorshedabad Committee (25th November) refer to their proceedings above noticed.†

17. The reports of the Collectors of Chittagong and Beerbhoom‡ are in substance nearly the same as those previously submitted to the Committee of Revenue.

18. Other reports are referred to§ as having been given to the Accountant to form a general statement of the allowances; but I have not been able to trace either the original documents or the statement, if any, which was prepared from them.

19. The Committee of Circuit, in the general plan for the administration of the country which they sent down from Moorshedabad on the 20th August 1772 (Consultation, 29th August)‖ and which was subsequently approved, thus express themselves regarding the Canongoe office. "The Committee are of "opinion that their utility is almost totally superseded from the change which "has taken place in the Revenue system. Out of tenderness, however, to "the ancient form of government, and deference to the grants which they "hold for their office from the Court of Delhi, the Committee think the "head Canongoes may be continued, either receiving their present russooms "or whatever may be considered as an adequate pension, but that all the dues "allotted for the support of their officers in the districts may be attached, "and those officers enrolled among the monthly servants of each cutcherry. "Thus the Government will still reap the benefit of their knowledge and "experience in carrying on the business, whilst a considerable saving will be "produced from the resumption of the dues they have hitherto received."

20. On the 15th December 1772, Mr. Hastings laid before the Board a report from the Resident at Midnapore (Mr. Baber), urging that the Canongoe office was of no utility; that, on the contrary, it tended to keep Government and its officers in the dark; that the minute knowledge and great hereditary influence of the Canongoes enable them to work on the hopes and fears of the Zemindars, and thus to secure for themselves many illicit advantages, leases on low terms and lakeraje grants, and the like, to the injury of Government and of the people; and that they were, in fact, guilty of collusion, concealment, and fraud, and that every object was attainable through the appointment of a permanent Dewan in the province.

21. Government on the same date resolved (a resolution of which the operation was apparently confined to Orissa) to vest the Collector and Dewan with the conduct of all that part of the Canongoes' office which referred to accounts and collections, and to continue to the Canongoes the registry of deeds, contracts, and grants, leaving them the nankar allowance, that being understood to be the only perquisite secured by sunnud. This allowance, it was resolved, should be paid by the Collectors and levied by the Zemindars.

22. On a report by the Resident at Midnapore,¶ stating that 2,000 rupees was the amount to which the Canongoes were entitled by their grants, an allowance

* The Mehtusibs being considered to be connected with the religious observances of the people, the Committee resolve not to interfere with them. They abolish the office of the Provincial Newsmongers, giving a fixed allowance to the principals resident in the city.

† 30th December 1771.

‡ 4th and 5th December 1772.

§ 8th December 1772.

‖ Secret Consultations, 29th August 1772, No. 3.

¶ 17th March 1773.

allowance to that extent was conditionally assigned to the Canongoes of Midnapore in lieu of their nankar villages; it being left to them to appeal to Government if dissatisfied. The collections from the villages to be held in deposit.

23. On the 22d February 1774 there is recorded a minute by the Governor-General and resolution of Government, stating the distress to which the Canongoes had been exposed by the stoppage of their allowances, and granting to them an advance out of the amount held in deposit, pending the consideration of the ultimate arrangements to be adopted.

24. On the 29th March 1774 is recorded a report from the Collector of Chittagong (20th February), stating that the Canongoes in that district had no russoom or powtakee, but only lands lightly assessed, under the denomination of ghuer punchakee: that these tenures, which were not peculiar to Canongoes, were held under sunnuds of Hossein Khan Soobah, in the time of Mohumed Shah, dated the 15th of that Emperor's reign, and confirmed by subsequentSoobahs, and by Mr. Verelst and Mr. Rumbold: that a considerable increase might be obtained by the field assessment of these lands.

25. Government resolved to leave the Canongoes in the undisturbed possession of the lands in question.

26. On the 31st May 1774, is recorded a report from the Burdwan and Midnapore Council, submitting a decided opinion in favour of the Canongoes, urging the utility of the office and the great antiquity of the grants under which it was vested in the family, its origin being in the time of Akber, soon after the settlement of Forul Mull.

27. The Committee send a translation of a sunnud granted by Aurungzebe, purporting to appoint Ramjewun as Canongoe in succession to his cousin, and confirming him in the enjoyment of the customary dustoor, and in possession of various nankar lands, viz. fifty-five villages and two digs, and of certain talooks entered in the endorsement as four zemindarry mehals.

28. They at the same time state that the Canongoes held other lands obtained subsequently, but all previously to the acquisition of the country by the British Government.

29. The Canongoes would appear to have claimed the right of holding their nankar lands even after the discontinuance of their office, on the ground of the antiquity of the alienation; but the Committee give a decided opinion against this pretension, stating that the lands had not been granted to the incumbents as individuals, but were annexed to the situation of Canongoe.

30. Government direct that the Canongoes of Midnapore be re-instated, on the ground of the rights derived from ancient sunnuds and the utility of the office.

31. After some intermediate orders on points of detail, there is recorded a representation from the Bengal Canongoes,* stating the origin and nature of their offices, the services performed by them, and the distress to which they have been exposed by the stoppage of their allowances.

32. This is followed by a resolution of the Government† to preserve the office: 1st, because it was a royal institution of long standing; 2ndly, because the families holding the office had an hereditary right to it; 3dly, because the office was useful in ascertaining the value of land and the rights of the landholders, and could not be sufficiently supplied by the establishment of Provincial Dewans; 4thly, because the want of good registry and records would throw the country into confusion, and place the rights of the people at the mercy of every intriguing Mootusudee.

33. The Collectors were ordered to employ the Canongoes as might appear most useful.

34. Some

* 5th July 1774.

† Hastings, Aldersey, Dacres, Lawrell, Graham, Grueber.

Mr. Mackenzie's Memorandum, 2 January 1822.

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34. Some cases occur, in which the succession to the Canongoe office is decided upon by Government. In all these the hereditary nature of the office is fully recognized; but the selection seems to have rested with Government, and in one case a subsistence is assigned out of the perquisites of the office to the younger branches.*

35. On the 10th September 1790 the Board of Revenue submitted voluminous extracts from their proceedings regarding the office of Canongoe.†

36. Of the papers submitted by them, the most important is a report by Mr. Paterson, who had been appointed Register of the Canongoe Dufter. Of this, and of the minute recorded by Mr. Shore on the subject of it, I annex copies.‡

37. Mr. Paterson's report will be found to contain much information, not only in regard to the original design of the Canongoe institution, but also in respect to the actual state of the office in different parts of the country, to which it may not be useless now occasionally to refer.

38. It is to be regretted, that no decision was passed in regard to the Canongoes while Mr. Shore continued in the country.

39. The queries suggested by that gentleman were put to the several Collectors, but I have not traced any of their answers, though several would appear to have been received. Some further explanation was asked from Mr. Paterson; but as he had then left the presidency, and had no longer access to the necessary papers, he appears never to have furnished the desired information.

40. The first notice I have traced regarding the Behar Canongoes is contained in these proceedings.

41. The Board of Revenue having, in the year 1786, called on the Patna Chief and the Collectors of Behar for a report on the subject, their replies are recorded on the proceedings of the above date.

42. The report of Mr. Paterson seems to render it superfluous to notice at length the contents of those papers.

43. Mr. Brooke, at Patna, stated,§ that there were Canongoes in every pergunnah; that they held their offices by royal appointment; that they generally possessed tax-free villages and a russoom or commission on the revenue; that the Amils had, during the past sixteen years, resumed much of the Canongoe lands and reduced their allowance; that they were, consequently, in great distress, and subservient to the Amils; that, therefore, the office was comparatively of little use, but might be rendered extremely beneficial to the country if properly regulated and the Canongoes adequately paid.

44. Mr. Law (collector of Behar) stated his opinion, that however useful on our first acquisition of the country, the office was now unnecessary, rights and customs being ascertained in the Adawlut, and transfers and conveyances recorded by the Cauzees.

45. In Sarun and Tirhoot there were stated to be Sudder Canongoes, who attended the Sudder Cutcherry, and who collected from the farmers and renters a russoom, or commission of eight annas per cent. on the revenue.

46. These Canongoes, who are represented as hereditary officers, holding sunnuds from the Delhi Emperors, had Gomastahs in the interior of the districts; but, besides them, there were Pergunnah Canongoes, likewise hereditary and holding under royal grants, who were remunerated both in the form of fees and commission payable by the rents and by the possession of rent-free lands.

47. The

* 29th June 1784, 16th February and 15th April 1785, and 9th September 1786.

† Proceedings, 11th March 1791, Nos. 1 to 7.

‡ Revenue Consultations, 11th March 1791, No. 2.

§ 12th May 1787.

Mr. Mackenzie's Memorandum, 2 January 1822.

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47. The latter class are stated to have been quite distinct and independent of the Sudder Canongoes, and to have been much the most useful and influential of the two classes.

48. Of the members of the Board of Revenue Mr. Law singly urged the inutility of maintaining the Canongoe office, stating that, as then constituted, it was mischievous, and that the existing system of revenue management, shunning the detail which Akbar had unsuccessfully attempted and founded on fixed principles, rendered superfluous any such institution. The other members of the Board were favourable to the maintenance of the office, though admitting the necessity of reform.

49. The several collectors were, on the 19th May 1790, called upon to report their sentiments.

50. A great majority of those whose reports I find on record were in favour of the utility of the office, though several suggested the necessity of reform.

51. Mr. Law still maintained his opinion, in which he was opposed by the other members.

52. In reply to the Board's reference,* Government announces its intention of deferring the consideration of the reform of the Canongoe Establishment until the completion of the permanent settlement.

53. Subsequently to the perpetual settlement,† Lord Cornwallis, in the minute wherein he brought forward his great scheme for regulating the judicial and revenue establishments of the provinces, proposed the abolition of the office of Canongoe. The grounds on which the measure is recommended it would be superfluous to notice here, excepting in so far as it is instructive to observe how much the distinguished person with whom it originated was misled in regard to the facts on which his reasoning is founded.

54. It seems now scarcely credible, that Lord Cornwallis should have been led to believe that all the needful particulars regarding the relative claims of Government and of individuals had been recorded; and still less, that "the "rights of the landholders and cultivators of the soil, whether founded upon "ancient custom or on regulations which have originated with the British "Government, had been reduced to writing." The contemplation of such declarations made by so eminent a person may naturally lead to the cautious, and even suspicious examination of any general statements in regard to the present state of things. It may further justify the inference, that had Lord Cornwallis really known how the fact stood, he would have paused, at least, before he admitted the abuses of the Canongoes to constitute a sufficient reason for the abolition of the establishment; while, at the same time, a reference to those abuses must ever be highly useful, in considering the means by which the efficiency of the establishment is to be secured.

55. To return, however, to the immediate subject of this memorandum. In proposing to abolish the Canongoe establishments, Lord Cornwallis recommended that, in consideration of the long period for which the offices of Sudder Canongoes had been held by the family of the present incumbents, they should be granted a pension for life nearly adequate to their allowances; adding, "the officers stationed at the mofussil should be discharged."

56. A resolution was passed on the same date, in conformity with the propositions of the Governor General; but no communication on the subject of the Canongoes appears to have been made to the Board of Revenue until the 5th of July.

57. They were then informed, that the offices of the two Sudder Canongoes had been abolished, and that their former allowances and establishments were to be discontinued from the 1st May last. Life pensions, of 600 rupees per mensem each, were granted to Mahendernarain and Soerjnarain, to take effect from the same date. It was finally directed, that the Mohurrirs of the Canongoes stationed at the several collectorships on the part of the Sudder Canongoes should

* 11th March 1791. † 11th February 1793.

Mr. Mackenzie's Memorandum, 2 January 1822.

should not quit their stations until further orders, Government having t in contemplation to employ them as record-keepers.

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58. The minute of Lord Cornwallis speaks generally of the office of Sudder and Mofussil Canongoe; and the order to the Board of Revenue could be understood to be confined to Bengal only, from the circumstance that the Sudder Canongoes of Bengal only were provided for.

59. On the 19th July the Board request to know "whether the spirit of the "orders of the 5th regarding the Sudder Canongoes of Bengal should be con- "sidered to apply to those of Behar." On the 7th August they were answered in the affirmative.

60. Under the above orders regarding the Canongoes' Mohurrirs, it would appear that the Collectors generally retained in employment all the mofussil officers stationed throughout the districts, in regard to the payment of whom there are a multitude of letters from the Board of Revenue between August 1793 and May 1795. Various other points also arose, in which Government passed orders on the 2nd March 1798.

61. It was then explained, that the orders of the 5th July 1793 had reference only to the Naib Canongoes or Mohurrirs stationed at the sudder office of the collectorships, not to the numerous Mofussil Canongoes stationed throughout the districts.

62. With respect to their allowances, it was ordered that if they should have received any russoom from the Zemindars which had been incorporated with the jumma, their claims to a continuance of such russoom should be investigated and decided on under Regulation XXIV, 1793, the law applicable to pensions, but that no claim could be admitted on the part of the Mofussil Canongoes to a continuance of any part of the allowance made to the Sudder Canongoes.

63. With respect to the russoom claimed by the Midnapore Sudder Canongoe, several questions also arose; 1st. As to whether it was included in the Government jumma; 2ndly. Whether the Zemindars had any grant that would entitle him to any part under Regulation XXIV, 1793.

64. The same questions appear to have arisen in regard to the Sudder Canongoes of Behar, who also received from the Zemindars in certain districts a russoom of eight annas per cent. on the amount of the Government revenue.

65. The Board of Revenue, in a letter dated 23d March following,* explain that in Behar the Mofussil Canongoes were quite independent of the Sudder Canongoes; that they were very useful; and that an allowance for their support had uniformly been provided in all settlements made subsequently to the orders of July 1793.

66. The consideration of the subject was suspended.

67. After several intermediate references on the points of detail, the Board of Revenue, on the 29th May 1799, addressed Government, eliciting its orders in regard to the general course to be followed in respect to the Canongoes.†

68. These they stated to be reducible to three classes.

1st. *Sudder Canongoes.*

69. The only officers coming under that description, and still employed, were stated to be the Sudder Canongoes of Midnapore and Hidgellee, of whom the former only was in the receipt of any direct allowance from Government.

70. The Board proposed to consult the Collector of Midnapore and the Salt Agent of Hidgellee as to the propriety of abolishing these offices.

2d.

* Revenue Consultations, 6th April 1798.

† Proceedings 10th October 1799.

3d. *Naibs, Gomastahs, and other officers of the late Sudder Canongoes.*

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71. The Board proposed to instruct the Collectors to discontinue all further payments to these officers, with exception to the establishments attached to the Sudder Canongoes of Midnapore and Hidgellee.

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3d. *Pergunnah or Mofussil Canongoes.*

72. These were stated chiefly to belong to the province of Behar. The fund appropriated for their support was said to arise out of the russoom heretofore received by them, which was included in the jumma of the decennial settlement; and it was further observed, that a provision had always been made for a certain number of them in the Mofussil settlements, which the Board had from time to time submitted to Government.

73. It was also explained, that they are quite distinct from and independent of the Sudder Canongoes; that they were considered by all the local officers to be very useful in preserving detailed accounts of villages, &c. and the Board proposed to consult the collectors as to the expediency of retaining them.

74. It appeared that the allowances issued to the abovementioned officers had averaged as follows:—

Sudder Canongoes	Rupees 720 per annum.
Gomastahs, &c.	21,561
Pergunnah Canongoes	72 607

75. In reply, Government, after expressing great surprise to find that the Board had not understood it to be its intention every where to abolish the office of Canongoe, and should again revive the discussion as to the utility of the establishment,* proceeded to pass orders in regard to the claims of the several descriptions of persons to any allowance from Government.

76. To the *Sudder Canongoes* of Behar and Midnapore, the principles which had been followed in regard to those of Bengal were considered applicable, and the Board were desired to report if they deemed it proper to assign them a pension. It was further observed, that if the Canongoes had any claims under section 34, Regulation VIII, 1793, in consequence of their having held lands or been in the receipt of allowances subsequently incorporated with the Government jumma, they should proceed to establish their claims under Regulation XXIV, 1793, that if they had allowances not included in the jumma they must prosecute the Zemindars by whom they may have been payable.

77. With regard to the *Naibs* and *Gomastahs*, the Government orders had reference only to the strange neglect through which these persons had been continued.

78. In the case of the *Pergunnah Canongoes* the Board were referred, as in that of the Sudder Canongoes, to the rules of Section 34, Regulation VIII, and Regulation XXIV, 1793.

79. It was at the same time observed, that supposing the allowances of the Canongoes not to have been included in the jumma, it might be a question whether Government still intended to guarantee the payment of them: but this question, which was founded on the supposition that the Regulations had not been observed, Government did not deem it necessary to discuss.

80. On the 17th June 1800 the Board submit a minute by Mr. Harington, relative to the lands and allowances of the Canongoes.†

81. That gentleman, after observing that one part of the allowances attached to the office of Canongoe, *viz.* the lands assigned to them in lieu of salary, had not been sufficiently adverted to (the whole matter, indeed, having been much involved in confusion), and stating his opinion that, in abolishing the office, Government

* The whole of this correspondence evinces how little the Government was aware of what it did when it issued its order for the abolition of the office of Canongoe.

† Proceedings, 26th June 1800.

Mr. Mackenzie's Memorandum, 2 January 1822.

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Government was clearly entitled to resume the lands assigned as a remuneration for the labour of it, proposed that, after previous reference to Government for its sanction, general instructions should be issued for the assessment of such service lands (nankar, jageer, or the like), and that the Collectors should also be called upon to furnish general statements, shewing the allowance of all descriptions paid to Canongoes by Zemindars and farmers antecedent to the permanent settlement, the amount included in that settlement under Section 34, Regulation VIII, 1793, and the residue which Mr. Harington considered to be demandable from the landholders in addition to their jumma.

82. He finally proposed, that in special cases the lands might be left with the parties during their respective lives.

83. The Board stated their concurrence in the view taken by Mr. Harington, and recommended the adoption of the course suggested by him; proposing, at the same time, to leave the parties in possession of their lands, though assessed until another should establish an adverse title in the Adawlut.

84. They particularly requested Government to state whether, in cases in which the allowances of the Canongoes had not been consolidated with the jumma, Government could now demand the amount from the Zemindars.

85. Government approved of the call which the Board proposed to make on the Collectors, but reserved its determination on the question of adding to the assessment any allowances that might be found not to have been consolidated with the jumma, until the information called for should be furnished.

86. Government further expressed its disposition to leave the lands unassessed during the lives of the parties, and its inclination ultimately to follow, in respect to the assessment of the lands, the rules prescribed by Regulation XIX, 1793.

87. To the call made upon the Collectors by the Board under the above orders of Government, it would appear that in Behar the Sarun Collector was the only one who furnished any reply. He stated, generally, that the Canongoes possessed considerable tracts of lakeraje lands; but the investigation was never pushed.

88. The subsequent correspondence which I have traced * refers only to the Canongoes of Midnapore, Jelasore, Bhaugulpore, and Curruckpore.

89. The Midnapore Canongoe possessed ninety-nine nankar villages, and produced as his title deeds, 1st, sunnud above referred to, granted to Ramjeaun the 17th year of Alumgeer (erroneously stated by Mr. Ernst as the 17th of Akber); 2d, a sunnud from Mahomed Jafeer Khan, continuing the office to Rajnarain, nephew and adopted son of the late Canongoe, and confirming dustoor and nankar land without specification; 3dly, a sunnud with the Company's seal and the signature of Mr. G. Vansittart, dated 6th June 1774, and issued probably under the orders of the 31st May above quoted. In this ninety-nine nankar villages were specified: sixty according to padshahee grants, and thirty-nine as having been obtained from the Zemindars: 4th, a confirmatory sunnud from the Bazee Zemen Duftur and Khalsah, confirming the former sunnud for the ninety-nine villages as nankar.

90. The Jelasore Canongoe was stated similarly to possess twenty-six villages, twenty-five by original grant and one subsequently obtained.

91. The chief Canongoe in Bhaugulpore possessed two nankar villages.

92. The information in regard to the Curruckpore man's rent-free lands was stated to be incomplete.

93. In regard to the first of the above-mentioned persons, Government declared that all lands which had been held by him as appendages of his office were to be resumed, with exception to certain small parcels of land which had been granted by him to Brahmins and others, and which had apparently been alienated previously to the 12th August 1765, and on this principle all the ninety-nine villages were considered liable to assessment.

94. But

* 27th August and 30th September 1801.

94. But in assessing the lands, the Boards were directed to apply the rule contained in Clause 2, Section 8, Regulation XIX, 1793.

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95. The Jelasore man was left in possession during his life without assessment.

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96. So also one of the Bhaugulpore Canongoes, who at the same time received an assurance that at his death the lands should be assessed at half the produce only.

97. The lands possessed by the other Canongoe of Bhaugulpore were estimated to yield only three rupees, and were therefore relinquished to him. It was at the same time proposed by the Board, that he should be left to prosecute his claim to the money-allowance under the rules of Regulation XXIV, 1793; but on this point Government passed no orders. Further information was promised in regard to the Curruckpore Rajah.

98. On the 16th March 1802, the Board of Revenue submitted the claim of the Bhaugulpore Canongoe, Perenath, to a continuance of his allowance, stating that his claim appeared to be established under the rules of Regulation XXIV, 1793.*

99. This claim was rejected by the Vice-President in Council, on a ground very much at variance with the previous orders of Government, *viz.* that the Regulation was not applicable.

100. The orders were as follow.†

" The Vice-President in Council, on a reconsideration of Regulation XXIV, " 1793, does not think that Regulation applicable to claims preferred by the " late Canongoes to a provision from Government.

" The Vice-President in Council observes, that Section 34, Regulation " VIII, 1793, which is also referred to in your report, relates only to the mode " in which the allowances heretofore received by the Canongoes should be " paid after they had been incorporated with the jumma; but neither that, " nor any other Section in the Regulation in question, directs the allowances " received by the late Canongoes to be investigated and decided upon, by the " same rules as have been adopted for the adjustment of claims preferred to " pensions. In this manner, the rule above alluded to appears to have been " construed by the different Collectors, it being stated in the report from your " Board of the 28th May 1799, that the large sum of Rupees 94,888 was still " paid annually to the different descriptions of Canongoes, though the Vice-" President in Council concludes that the allowances included in this sum " were never investigated or adjudged to the parties under the general rules " respecting pensions. In fact, the rules passed with respect to the con-" tinuance of pensions could not, from their nature, have been applied to " allowances of so very different a description as the allowance of the Canon-" goes.

" If the rules regarding pensions could not be considered applicable to the " allowance of the Canongoes during the existence of that office, still less can " they be considered applicable to claims preferred to a continuance of those " allowances, now that the office has ceased altogether to exist. Both the " rule in Section 34, Regulation VIII, 1793, and the general rules in Regu-" lation XXIV, 1793, were founded on provisions which had been in force " long before the abolition of the office of Canongoe, and were themselves " enacted previously to any orders being issued for carrying the abolition into " effect; consequently they cannot be considered applicable to an arrange-" ment which had not then been adopted, which may not have been at that " moment in the contemplation of Government, and which is no where " adverted to in the rules in question.

" On a general consideration of the question, the Vice-President in Council " is of opinion that the allowances formerly received by the Canongoes can " only

* 17th April 1802. † Revenue Consultations, 17th April 1802, No. XIV.

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"only be considered as official allowances, which ceased in the ordinary course "with the offices to which they were annexed."

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101. Government at the same time stated its readiness to consider any cases of hardship.

102. Government subsequently resolved* to allow the Midnapore and Jelasore Canongoes to retain their lands unassessed during their respective lives, and fixed the jumma to be ultimately demanded on the data afforded by the Acting Collector (Ernst). The former had only recently succeeded his father, and a dispute having arisen between him and his brothers who claimed a share in the estate, the Board proposed that as Government might dispose according to its pleasure of land which had reverted to it on the abolition of the office, it should be declared to have been the intention of Government to grant the land to the family of the late Canongoe, subject to the ordinary rules of succession. Government, without going into the question, declared merely that its resolution should not be regarded as exclusively in favour of the elder son, to the injury of any rights possessed by the younger, but did not define its intentions further.

103. The correspondence it is unnecessary to notice more in detail; but I may observe, that the circumstance of the lands being denominated nankar seems throughout to be regarded as proving that they were held as an appendage to the office of Canongoe, and were, as such, resumable, though of the ninety-nine, thirty-nine are stated to have been obtained from the Zemindars.

104. I have been unable to trace on the records of the Board of Revenue any Persian copy of the sunnud which the family is said to have received from the Mogul; and a tedious reference to the Register of Sunnuds in the Nanka Dufter of the Board of Revenue, which being without index or arrangement, renders the search for any particular document intolerably laborious and uncertain, has failed to throw any further light on the subject.

105. The sunnud to the Midnapore Canongoe, Ramjewan, recites his ability in the transaction of public business and his attachment to the sircar, among the grounds on which the office is bestowed; and some such grounds are, I imagine, stated as a matter of course in almost all sunnuds, not merely confirmatory of others more ancient.

106. It is to be regretted, that the inquiry directed by the Government and the Board of Revenue was not followed up, since it would then probably have been comparatively easy to obtain satisfactory information.

107. The allowances formerly collected by the Canongoes from the Zemindars and renters would seem to have been generally consolidated with the Government jumma, some pergunnahs in Midnapore forming apparently the only exception; and as I do not find that any part of these were continued to the Canongoes, excepting in the case of the Sudder Canongoes of Bengal, a considerable saving of expense must have resulted from the abolition of the office.

108. Government can therefore the better afford to be liberal to the persons whose cases have now come in question.

109. As to the right of the persons holding under the sunnuds referred to in Mr. Buller's letter of the 11th July 1820 to an exemption from the operation of Regulation II, 1816, on the ground that the lands were granted as the reward of past, not on the condition of future service, I still am inclined to think that the pretension cannot justly be maintained.

110. Mr. Buller seems, indeed, to have assumed that the wages of the Canongoes were never paid in the form of an assignment of service lands, but only by a russoom or cess.

111. The ground of this opinion is no where stated, and it is clearly founded on error. In like manner, I doubt whether that gentleman does not attach

* Revenue Consultations, 17th June and 23d December 1802.

attach too much importance to the particular phrases used in the sunnuds which appear to favor his opinion.

112. In the recital of the consideration which led to the grants, the sunnuds certainly mention the previous good conduct of the grantee; but most of them conclude with stating, that the grantee is to continue in the discharge of public duty. The point for inquiry is, how far those terms imply the continuance of service as a condition of the grant.

113. Thus the first document of the first of the cases contained in the Sarun statement, *viz.* the sunnud of Surbalund Khan, recites that "whereas "the faithful and diligent service of Tuder Mull Canongoe had been made "manifest," &c., and concludes with stating the purport of the grant, "in "order that the said person may continue the zealous and faithful discharge "of duty to the sircar."

114. The second sunnud in the same case, *viz.* that of Qasim Ally Khan, would appear to combine with the general service of Government the specific duty of looking after the sheristah, and in both, the reference to the Mohurrirs, the specification of the dustoor russoom of the Canongoes, and the rozeena of the Mohurrers, would, independently of the term nankar, seem very clearly to mark the character of the grants to be official, not personal merely.

115. The first sunnud of the fourth case (the thirteenth nuthee of the Persian enclosures), *viz.* that of Dhoorp Sing, distinctly states the grant to be made on condition of service, which is repeated in the second jumma, that of Danishmund.

116. In the sixth case (the fifth nuthee of Persian enclosures) the first sunnud conditions an attention to the service of the sircar, and the third very distinctly specifies the care of the public records (sheristahi kaghuz ra negah darud).

117. In such cases, I should think that if the terms of the sunnuds could be trusted, it might be presumed that the lands were originally obtained, and subsequently held, in virtue of the official character of the grantees, unless better evidence to the contrary can be produced than has yet been submitted to Government.

118. The first sunnud of the second case, *viz.* that of Mazim Khan appears to contain no mention either of the consideration on which the grant was made, or the condition on which the land was to be held, excepting in so far as they might be inferred from the designation of the grantee.

119. In this case, the statement submitted by the Board refers to the above as being the only one produced by the party.

120. Now in the fourth document of those contained in the Persian bundle, *viz.* the sunnud of Alyverdee Khan, bearing date the 6th Juloos of Ahmed Shah, the same village, Khesserpoorah, would appear to be referred to, though along with others; and in this the assignment to the Mohurrers and Gomastahs are mentioned along with that in favor of the Sudder Canongoe, further countenancing the opinion that the grant had a reference to the official character of that person. I should greatly doubt whether any decided conclusion in regard to the permanency of the grants can be drawn from the use of the term *Enam*, which must, of course, be interpreted with reference to the context and to the general tenor of the deed in which it is used. Enam, indeed, signifies a gift; but it is not therefore necessary that the gift should be unconditional. Even without referring to the peculiar phraseology ordinarily used in India in the address of a superior to an inferior, the meaning of the term seems to be nothing more than that the grant is made out of the free motion of the granter.

121. Further inquiry, however, may enable the Board to ascertain the real intent and meaning of the grants and the understood custom of the country.

122. It may be worth noticing one or two points of detail in regard to which

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which some mistake appears to have crept into the papers submitted by the Board.

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123. Thus in the copy of the seal of Surbalund Khan affixed to the first sunnud of the case first-mentioned, that person would appear to be designated the servant of Furrukhseer. The sunnud bears date 15th Zukaeda, 3d Juloos, and purports to have effect from 1111 F. S., as entered in the statement.

124. Now Furrukhseer would appear to have come to the throne in A.D. 1713, though he is said to have dated the commencement of his reign from the death of Buhadoor Shah, or February 1712, and the above inscription on the seal would thus appear inconsistent with the early date of the grant.

125. In the copy of the sunnud of Mazim Khan, the first document in the second case, the year 1184 would appear to be written instead of 1084.

126. In the third case, the sunnud of Joba Sing Mootahud, if rightly dated 1191, is, of course, good for nothing; and the sunnud of Danishmund, in the fourth case, would appear to bear a date subsequently to the acquisition of the Dewanny.

127. I have already stated the circumstances of the resumption of the rent-free lands possessed by the Midnapore Canongoes.

128. From Mr. Paterson's report it will be seen, that in Behar also, and especially in the districts of Tirhoot and Hajeepore, the Canongoes are stated to have possessed many villages in virtue of their offices.

129. No where does it appear that any of the persons in question claimed to hold those villages by a personal title independently of the office; and the very term *nankar* seems, as far as I can discover, to have been regarded as sufficient to prove the tenure to be official.

130. It is true, that the lands with the office were sometimes held by several partners, and sometimes disposed of, but this is distinctly regarded as an abuse: and Mr. Law,* who was probably well informed in regard to the local usages of Behar, urges as one of the advantages of abolishing the office, the gain to Government from the resumption of the nankar lands; and proposes that, in the event of the office being maintained, the aggregate of villages and salaries should be apportioned among proper officers; observing, at the same time, that such a measure would be equivalent to the abolition of the existing Canongoes, but no where questioning the right of Government to do so.

131. It will be seen, too, from Mr. Chamberlain's reports, that the villages borne on the public records were recorded as Canongoe nankar; and the persons who petitioned against his proceedings do not appear to have contested the right of Government to assess the lands under Regulation II, 1816, but only complained of their being ousted from the possession.

Sic. orig.

132. It seems questionable, therefore, whether the doubts that have been expressed as to being the condition of service was attached to the tenure of the villages recorded as nankar had any sufficient foundation. If now urged, they may be found to have arisen out of the scruples of Government itself.

133. There seems, however, to be no doubt, that the Canongoes had, in many cases, illegally obtained possession of lands, which have never been confirmed to them as nankar, or otherwise, by any competent authority.

134. Such lands cannot be said to have been held by them in virtue of their offices, though probably obtained through a perversion of official influence; and for the recovery of the Government rights in such lands, the Revenue officers should, as already directed by Government, proceed under the general rules relative to the assessment of mehals held under invalid tenures.

135. This rule may apparently be applied generally to all lands of which the alienation from the rent-roll shall be found to be subsequent to the acquisition

* 11th March 1790, No. VI.

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acquisition of the Dewanny; for it may, I think, be safely assumed, that no such grants originated with the British Government.

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136. With respect to older grants, Government will, I presume, wish to leave it to the Revenue Boards to determine in each case whether the lands shall be deemed to have been held on condition of service, or to be unconditional lakheraj tenures. Where they shall be ruled to be of the latter description, the chief question to decide will be whether the title is hereditary; for if hereditary, the tenure must be confirmed on the ground of prescription, whatever its origin.

137. If not hereditary, but held through successive generations, a reference to Government may become necessary.

138. Where the tenures may be ruled to be official, it appears to me that the claims of the parties on the ground of long possession and the hereditary nature of the office, require some special provisions.

139. It is admitted, in such cases, that the lands are resumable only by Government; and the ground of the resumption is the discontinuance of the service of which they constituted the reward.

140. The claims, therefore, of any third party, not being occupant maliks, to be put in possession of the lands so assigned to the Canongoes, must be considered to have been completely extinct, since, as far as they were concerned, the alienation was indefinite.

141. Even supposing, what I do not find stated to have been the case, that there were any proprietors out of possession who received any malikana allowance in consideration of their proprietary title in the mehals held by the Canongoes, still their interest must in equity be held to be limited to this allowance.

142. In assessing, therefore, the service lands of the Canongoes not occupied by any proprietary class, there appears to be no sufficient reason for admitting any antiquated claims on the part of persons styling themselves Maliks, in supercession of the ancient occupancy of the Canongoes: with these, consequently, or their representatives, it would, I think, be right that the settlement should in such cases be made.

143. They have hitherto enjoyed the lands free of assessment; and though Government may see fit partially to resume its revenue, there appears to be no sufficient reason for disturbing their possession. Their ancient occupancy is, surely, a much stronger title than any that can be urged against them.

144. Further, it would, I think, be proper that the assessment should be regulated by the rules of Regulation XIX, 1793; that is to say, that the jumma should be fixed at half the gross produce.

145. This principle was followed in the case of the Orissa and Bhaugulpore Canongoes, and would probably have been generally adopted, if the measures projected in 1800 for the general resumption of the nankar lands had been prosecuted.

146. It seems to provide a sufficiently equitable ground of compromise between the right of Government to the revenue of lands assigned in support of service no longer wanted or otherwise paid, and the claims of persons who enjoyed the emoluments of office under a title of custom, at least hereditary, and which had been maintained for a long series of years. At least, I see no course less open to objection between absolute relinquishment and entire resumption.

147. In some cases, however, the nankar lands will, I imagine, be found to be occupied and managed by village Maliks or Zemindars claiming an hereditary and transferable property, subject to the payment of the public revenue either to Government or its representative, and further, perhaps, subject to the right of occupant Ryots.

148. In such cases, it would appear to be proper to make the settlement with the occupant proprietors; but these, of course, will be required to pay

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an equitable jumma, adjusted on the general principle applicable to unsettled mehals: and the claims of the Canongoes to consideration may be met, by granting to them an annual money-allowance, equal to the excess of the jumma payable by the Zemindars above the amount which the Canongoes would have had to pay on the principle above stated, *viz.* half the gross produce. The profit to Government will, in both cases, be the same; and as it is generally understood that the Lakherajdars (unless very powerful) are seldom able to bring the village Zemindars to pay a revenue equal to that which is easily realized by a Government officer, the Canongoes will not probably be great losers by the arrangement, while, at the same time, it is obviously desirable to make the settlement with the persons owning, occupying, and managing the lands.

149. In cases wherein any persons claiming to be ancient Maliks may succeed by suit in Court in dispossessing a Canongoe with whom a settlement has been made, it will be proper to provide that such Malik shall enter, subject to the payment of a full jumma, and that the Canongoe shall receive the excess of that jumma beyond the assessment for which he had himself engaged.

150. It cannot now be stated, how far the Revenue thus accruing to Government would serve to cover the expense incident to the re-establishment of the office of Canongoe: but the point is not of much importance, because it will have been seen that the Canongoes were formerly in part remunerated by a russoom consolidated with the jumma, because the duties of some of the Canongoes appear to have extended to the province generally, and because the present allowances must be regarded as in some degree experimental, and must, I suspect, if we would have good service, be considerably increased.

151. Should the above principle be adopted, it will, perhaps, be necessary to declare it by a legislative enactment.

152. For the limitation of the Government demand, a resolution of Government will, of course, be sufficient.

153. But there is no better way of letting the people know what they are entitled to, even as a matter of grace, so as to guard them against the practices of the native officers, by which the indulgence of Government might be intercepted.

154. None of the settlements having yet been confirmed by Government, there will, I apprehend, be no difficulty in giving effect to the arrangement now suggested. Where the Canongoes may have engaged, they will be, of course, entitled to an abatement of their assessment to take effect retrospectively.

155. In cases wherein they may have been ousted in favour of persons other than occupant Maliks, the Canongoes should be offered the option of re-entering; and whether entitled to this option or not, they must be allowed to share in the revenue collected from the Malguzars. The amount to be allowed to them may be fixed by the rule recently adopted by Government in the case of the ancient Sershikundars.

156. In all cases, the settlement should be considered open to revision at the expiration of the present year, when a distinct report will be furnished by the Board, exhibiting the arrangements they may propose for the settlement of the nankar lands and the support of the Canongoes, under the resolutions which Government may ultimately adopt.

157. With respect to lands not held under a title of office, Government will not, of course, interfere, unless when called upon to soften the severity of the law: but in the case of any such lands which may have been resumed, without a formal inquiry, under Regulation II, 1819, the provisions of that law must be applied previously to the final settlement.

158. It may, perhaps, deserve consideration, whether in all cases of lands held free of assessment previously to the permanent settlement (now thirty years past) or any earlier period, it would not be advisable to adopt the principle of subjecting them, on resumption, to an assessment equal to half the produce only;

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only; and also whether, in such cases, if the old proprietors shall not have been in possession, those persons should now be put in through the act of the Revenue officers, after having so long acquiesced in their own exclusion.

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159. The length of possession is in favour of the Lakherajdars. The severity with which a full assessment must break in upon their habits and comforts, suggests the propriety of a more moderate demand, at least in the first instance; and a reduced rate of jumma might perhaps be fairly offered, by a kind of compromise, to those who should voluntarily submit themselves to the Government demand, or abstain in doubtful cases from contesting in the Adawlut the decisions of the Revenue authorities.

160. Where they have so little to lose and so much to gain as at present, we can scarcely hope that they should not try the lottery of the law, even if in temper less litigious than the people of this country are usually reputed to be: whereas, in the payment of a moderate jumma, they would not perhaps be subjected to a heavier demand than that to which it is surmised they have ordinarily been subject through the exactions of the native officers; and the doubts attaching to the firmest tenures not immediately derived from the British Government, may well warrant the compromise.

161. Where proprietors may be in possession, paying their revenue to the Lakherajdar, the settlement ought to be made with the farmer: but in this case, also, provision may be made for the Lakherajdar, on the principle explained in the case of the Canongoes.

162. On this subject the Boards might be called upon to report; and I shall only further remark, that the questions of assessment and of property are not necessarily connected, further than that where a new man is to enter on possession there is no reason for abating the Government demand; and that, therefore, if the principle of admitting the titles of ancient proprietors against the lakeraje holders be maintained, any indulgence which may be shewn would have to be granted in the form of a money-allowance to the latter.

(Signed) HOLT MACKENZIE.
Secretary to Government.

2d January, 1822.

To the Board of Commissioners in Behar and Benares, 14 February 1822.

Ordered, That the following letter be addressed to the Board of Commissioners in Behar and Benares:*

From Mr. Secretary Mackenzie to the Board of Commissioners in Behar and Benares (14th February, 1822).

Gentlemen:

1. With reference to the papers noted in the margin,† I am directed by the Governor in Council to transmit to you the accompanying copy of a memorandum, containing the result of a search in the public records of former times, for information relative to the Canongoes, with the papers referred to in the thirty-sixth paragraph, and at the same time to commuuicate to you the following instructions on the subject.

2. It is the desire of Government, on the principle which dictated the provisions of Regulation II, 1819, to leave it to your Board to determine, in each of the cases of resumed tenures submitted to you, whether the lands shall be deemed to have been held, at or subsequently to the acquisition of the Dewanny, on the condition of service, or to have been unconditional lakeraje tenures.

3. If in any case wherein the lands may have been resumed under the provisions of Regulation II, 1816, you shall decide that the tenure was of the latter description, the resumption must be considered to be illegal; and if the tenure appear to be resumable, proceedings should be commenced *de novo*, under Regulation II, 1819, and prosecuted as in any other case of invalid tenure.

4. Where the lands may appear to have been held under condition of service, and to be therefore resumable under the Regulation first-mentioned, it is the desire

* No. XXIII.

† Letter from the Board of Commissioners in Behar and Benares, dated 11th July 1820; and letter from Sub-Secretary to ditto, dated 17th April 1821.

To the Board of Commissioners in Behar and Benares, 14 February 1822.

Canongoes and Putwarries.

desire of Government that the Canongoes and their representatives should not be wholly deprived of the advantages which they derived from their.

5. Where those persons, therefore, may have themselves occupied and managed the lands and enjoyed the rents, a settlement is to be made with them on the principle prescribed in Clause 2, Section 8, Regulation XIX, 1793; that is to say, the jumma is to be fixed at half the gross produce. If, in such cases, the Canongoes shall have paid any malikana, or other similar allowance, to persons having a right of property in the mehals, they will, of course, continue subject to such payments.

6. Where the lands may have been occupied by village Zemindars, or others possessing a hereditary transferable right of property in the soil, subject to the payment of the Government Revenue, and the Canongoes may have been merely the assignees of Government, the settlement should be made with the occupant proprietors at a full jumma, and the Canongoes or their representatives are, in such cases, to receive from Government a money-allowance equivalent to the amount by which the jumma so fixed may exceed a moiety of the gross produce.

7. In cases in which the settlement may have been already made with the Canongoes, under circumstances which would entitle them to engage consistently with the resolutions now communicated to you, those persons will be entitled to an abatement of the jumma for which they may have engaged, so as to reduce the amount payable by them to half the gross produce. In cases in which the settlement may have been made with farmers or other persons not occupant proprietors, the Canongoes and their representatives are to have the option of re-entering on a jumma equal to half the gross produce; and in these, as well as in cases wherein the settlement may have been made with the occupant proprietors, the Canongoes are to receive a portion of the collections made from the Malguzars, calculated on the same principle as has been followed in the case of the Sershikundars.

8. The whole of the settlements which have been concluded for the lands in question are to be considered as open to revision at the expiration of the present fusly year: but your Board will nevertheless, in each case, consider how far it may be necessary that you should direct further investigation, according as you may or may not be satisfied with the data on which the assessment was adjusted.

9. You are requested to prepare a draft of such provisions as you may consider necessary to declare or enact, in furtherance of the arrangements now directed, relative to the Canongoes.

10. You will also consider and report your opinion on the question relating generally to the holders of lakeraje land within the permanently settled provinces, which is stated in the 158th and following paragraphs of the memorandum.

11. The Persian documents which accompanied the Board's letter of the 11th July 1820, and the original papers received with your Sub-Secretary's letter of the 17th April 1821, are herewith returned. Copies of the latter have been kept for the records of Government.

I have, &c.

Fort-William,
14th February 1822.

(Signed) Holt Mackenzie,
Secretary to Government.

EXTRACT REVENUE LETTER TO BENGAL.

Dated the 10th November 1824.

Letter from, dated 1st August 1822, 4 to 14.—Answer to letter of 12th July 1820, on the subject of Putwarries and Canongoes, with an account of farther proceedings.

4. It gives us great pleasure to receive from you the promise of satisfactory information, at no distant period, in regard to the practical effects of the measures adopted for the better regulation of the Canongoe and Putwarrie Sheristahs.

5. The

5. The measures which you took for obtaining information, and for the full examination of the subject, in consequence of our letter of the date mentioned in the margin,* are entitled to our approbation, and justly preceded the determination respecting any change which it might be expedient to make in the existing law.

Revenue Letter to Bengal, 10 Nov. 1824.

Canongoes and Putwarries.

6. We have an additional and gratifying proof of the zeal and industry of your Secretary, Mr. Mackenzie, in the memorandum in which he presented the result of a search in the public records for information relative to the Canongoes, and have only to lament with him, that the labour has been so little repaid by any useful information obtained. Your letter to the Board of Commissioners in Behar and Benares, dated the 14th of February 1822, appears to direct their attention to all the requisite points, both for determining the rights of the Canongoes in the lands which they may have occupied, and for securing the interests, as well of other parties who may have concurrent claims, as those of the Government. We have already impressed upon you the equity and importance of attending to length of undisturbed possession, in deciding upon claims of the nature of those which are here in question; and have nothing to add to our former suggestions, except a repeated expression of our desire that they may not be overlooked.

7. You agree with us in thinking, that want of truth, not of fulness, is the great defect in the native accounts. You seem to think that we under-estimate the difficulty of obtaining the truth. You state, that "in settling a single "village, with full leisure for inquiry into individual tenures on the spot, there "will not, you apprehend, be any serious difficulty to oppose the formation "of a detailed jummabundy or adjustment of the rents payable by the Ryots; "and this foundation laid, means, you trust, may be derived for securing the "Ryots from unjust demands." We are satisfied that the accounts furnished by the Canongoes cannot be safely relied upon, until their correctness shall have been proved by a local inquiry of this nature. If the object can be accomplished in one village, it may, by repeating the operation, be performed in all. You will have already seen, by our despatch dated 10th December 1823, that with respect to the most important part of the inquiry, which relates to the existence and extent of rights, our estimate of the difficulty exceeds that which you have formed; and we have directed your attention particularly to the consideration of certain means which, we think, may materially contribute towards overcoming this difficulty. If this object of a detailed jummabundy were accomplished, and rights were established on satisfactory grounds, we are convinced that the subsequent difficulty would not be very great, and that accurate records for the protection of rights, so determined, would only be a matter of good arrangement and control.

EXTRACT REVENUE LETTER *from* BENGAL,

Dated the 4th July 1817.

103. WHILST, by the appointment of Canongoes and Putwarries, we are, we trust, providing the means of accurate information in regard to every matter connected with the public revenue and the rights of individuals, we have likewise turned our attention to the mode in which the information, so obtained by the Revenue authorities, shall be best arranged and digested.

Revenue Letter from Bengal, 4 July 1817.

Appointment of Registrars to arrange and digest the labours of the Canongoes.

104. For this purpose we contemplate, as your Honourable Court will perceive from the annexed correspondence,* the appointment of a destined officer or Registrar in the Collector's office. We have reason to believe that the services of persons qualified for the duty can be obtained at a very moderate salary, such as is ordinarily assigned to the better class of writers, *viz.*, from 150 to 200 rupees per mensem. The expense, indeed, will probably be defrayed by the abolition of other parts of the establishment, which may thus

* 12th July 1820.

† Revenue Consultations, 11th April 1817. Nos. 5 to 7.

Revenue Letter from Bengal, 4 July 1817.

thus become unnecessary, and by the fee which may be required on furnishing individuals with copies or extracts of the public records.

Appointment of Registrars to arrange and digest the labours of the Canongoes.

105. Previously, however, to passing any final decision on the matter, we have judged it advisable to consult the Board of Commissioners, and the Commissioner in Behar and Benares. We shall be guided in our proceedings by every possible attention to economy; and by limiting the arrangement, in the first instance, to a certain number of collectorships, we shall better secure a due selection of persons for the office, and the general prosecution of the arangement in the mode calculated to give success, than if extended at once indiscriminately to every district.

EXTRACT REVENUE LETTER *from* BENGAL,
Dated the 29th October 1817.

Revenue Letter from Bengal, 29 Oct. 1817.

125. In the 103d paragraph of the despatch from this department under date the 4th July last, your Honourable Court were informed of the projected employment of Registrars to be attached to the establishment of the Collectors of Land Revenue, with a view to the preparation and arrangement of the public records.

126. On reference to the proceedings noted in the margin,* your Honourable Court will find recorded our further correspondence on this subject with the several Revenue Boards.

127. On the grounds detailed in those proceedings, we authorized the Board of Revenue and the Board of Commissioners, respectively, to direct any two of the Collectors, subject to their control, to entertain an officer of the above description.

128. To those in the Lower Provinces we determined to assign a monthly salary not exceeding 150 rupees: in the Western Provinces we have allowed 200 rupees per mensem.

129. Under the authority thus given to them,† the Board of Commissioners have attached an officer of the above description to the collectorships of Bareilly and Furruckabad, and the grounds on which they have selected these zillahs appear to be judicious.

130. We have not yet received a reply from the Board of Revenue, and have not, therefore, proceeded further in the projected measure of establishing certain fees, with the view of meeting the charge of the above arrangement.

EXTRACT REVENUE LETTER *from* BENGAL,
Dated the 17th July 1818.

Revenue Letter from Bengal, 17 July 1818.

87. In the 126th and four following paragraphs of the letter from this department dated the 29th October 1817, your Honourable Court was informed of the progress which had been made in the projected arrangement of employing Registrars on the establishment of the several Collectors, with a view to the better order and preservation of the public records.

88. The proceedings noted in the margin‡ contain our further correspondence on the subject with the Board of Revenue. We design, at an early period, to call for a particular report on the success of the arrangement in those districts in which the employment of an officer of the above description has been sanctioned.

89. It

* Revenue Consultations, 1st August 1817, Nos. 36 to 39.

† Ibid., 3d October 1817, No. 43.

‡ Ibid., 30th January 1818, Nos. 11 to 14, and

Revenue Letter from Bengal, 17 July 1818.

Appointment of Registrars to arrange and digest the labours of the Canongoes.

29. It appears to us to be an object of the highest importance, to obtain and preserve an accurate register of existing tenures, and of all transfers and divisions of landed property; and the attainment of this object shall occupy our anxious attention. We are not, however, yet prepared to indicate any specific scheme of measures to be adopted for that purpose; but we are disposed to think that the appointment in each district of an officer, such as we have above mentioned, ought to form a part of any plan of the nature of that under consideration.

EXTRACT REVENUE LETTER *to* BENGAL,
Dated the 2d May 1821.

Letter from, dated 4th July 1817, 103 to 105; also paragraphs 125 to 130 of letter dated 29th October 1817, and paragraphs 87 to 89, of letter dated 17th July 1818.—Proceedings for appointing Registrars to the record offices of the several Collectors.

Revenue Letter to Bengal, 2 May 1821.

30. The necessity of some measure for reforming the business of registration in the several Collectorships, seems first to have attracted your attention upon receipt of a letter from the Board of Revenue dated 18th March 1817, transmitting a communication from the Acting Collector in the Twenty-four Pergunnahs, dated the 27th February preceding. "That the record offices," says that gentleman, "throughout the country are in a most lamentable state of irregularity, "frequently nothing more than a vast collection of forgeries, which serve as "a never-failing fund of emolument to the Record-keepers and the rest of the "native Omlah in their confidence, must be too well known to the Board to "require any enlarging on." Of the particulars which he adduces in support of this general representation, we shall repeat only one, which is of peculiar importance. "I am confident," he says, "that in every district collusion, "more or less, exists between the Zemindars and the native Record-keepers." We trust that your attention has been directed to the proof thus afforded, of the difficulty which will be found in preventing, not only between the Zemindars and Putwarries, but also between the Zemindars and Canongoes, such a state of collusion, as would frustrate all our expectations from that class of functionaries.

31. In this representation of the state of the record offices, we find that all authorities concur. We desire to recall your attention to the opinion expressed in the following passage of your letter dated 17th July 1818. "It "appears to us to be an object of the highest importance, to obtain and "preserve an accurate register of existing tenures, and of all transfers and "divisions of landed property." It gives us great pleasure to repeat what you add immediately after, "and the attainment of the object shall occupy "our anxious attention." It cannot fail, however, to fill us with regret, that a duty so simple and of so much importance, should, for so great a length of time, have been utterly neglected.

32. The cause of the disgraceful state of the business of registration is, by the Board of Commissioners and by the Commissioner in Behar and Benares, ascribed almost wholly to the negligence and incapacity of the Collectors. The Board of Commissioners say, that though the native officers "are, perhaps, "incapable of themselves of forming a methodical arrangement of the "records, they are fully competent to carry into effect any arrangement which "may be pointed out to them, and the state of the public missul may therefore "be attributed, in a great measure, to the neglect of the Collectors, in not "prescribing a proper arrangement." Mr. Deane says, "As no doubt is "entertained of the uniform and systematic abuse practised in regard to the "records of the several Collectorships, it is obvious that some cause must be "looked for, of general operation, to produce so regular an effect; and as there "is little reason to ascribe it to the ignorance or unskilfulness of the native "Record-keepers, it may, I fear, be chiefly attributed to these imperfections "in the Collectors themselves. If the cause to which I, in a great measure, "attribute the abuses complained of be the true one, it is, I conceive, "sufficient to explain all the mischiefs which have resulted; and as long as "it continues to operate, the same effects must follow." This is another

part

Revenue Letter to Bengal, 2 May 1821.

part of that lamentable subject which your correspondence has of late so often forced upon our attention, the defects of our revenue service, to the correction of which the best exertions of your wisdom cannot be too earnestly applied. It is a subject from which our attention will not be withdrawn till a remedy is discovered.

Appointment of Registrars to arrange and digest the labours of the Canongoes.

33. The Collector in the Twenty-four Pergunnahs, at the same time that he exposed the defects in the state of the record offices, suggested a remedy. As a faithful execution of duty might be much more certainly expected from half-castes than from the natives, and as there was true policy in employing that class of persons in all convenient services, he recommended the substitution of them for the native Record-keepers; and proposed that a fee should be required for every copy of a document afforded from the office, concluding that the amount of those fees would be sufficient to defray the whole expense of the establishment

34. The Board of Revenue objected to that part of this plan which consisted in dismissing the Native Record-keepers; but for this reason alone, that a sufficient number of half-castes could not be found. If it could, they suppose that the plan of the Collector would answer the end: but "few persons of that "description," they say, "will, we apprehend, be found sufficiently con-"versant with the native languages and native accounts." The Collector stated a directly contrary opinion: "that there would be no difficulty in "finding plenty of respectable persons duly qualified." In this contrariety, we should think that this was a case in which there was not much necessity of relying upon opinion, and that the means were easy, of actually ascertaining how many would present themselves as qualified candidates for such a situation. The Board of Commissioners, as well as the Commissioners in Behar and Benares, agree with the Board of Revenue in opinion that the native Record-keepers should be retained. The Commissioner in Behar and Benares states, that the fault of what was now defective lay not in the native officers, but in those by whom the subordinate officers should be controlled; and that good service could be expected neither from them nor from their proposed successors, so long as they should be operated upon by "great and continued "temptation with little or no risk."

35. To remedy the evils brought to view by the Collector, the Board of Revenue proposed that a person half or wholly European should be employed in each Collectorship, under the designation of Registrar, "for the purpose of "preserving and arranging the records, of keeping regular and correct lists or "registers, and of authenticating all copies issued;" and that the expense to be incurred should be defrayed by such a fee as the Collector recommended. With this proposition you in substance concur, adding, that "the primary "object of the Registrar would be to prepare and preserve in the English "language abstracts of the records of the Pergunnah Canongoes." The Board of Commissioners also highly approve the proposal respecting a Registrar: but Mr. Deane's opinion, though not perfectly explicit, seems to be in opposition to the project altogether. "That the introduction," he says, "of a Registrar, for the express purpose of superintending the native Record-"keepers, might occasion some beneficial arrangement, and perhaps for a time "(not very long) some salutary check, may be admitted. But competent "persons, if to be got at all, could only be had on large salaries; and when "the pay of the European officers of the provinces of Behar and Benares is "contrasted with the duties which they actually execute, no further expendi-"ture can justly be called for from Government, for the discharge of what "may be considered as one of the primary functions of a Collector."

36. Your final determination was, that Registrars should be appointed; but that, at first, the experiment should be made in only two collectorships, Bareilly and Furruckabad. The highest salary you fixed at 200 rupees per mensem, while you directed that, in the Lower Provinces, it should vary from 100 to 150; and you contemplate the abolition of the quinquennial registers, "which are defective and imperfect to the last degree." By the documents referred to in your letter dated 17th July 1818, we learn that a Registrar had been appointed to the collectorship of Moorshedabad: and in that letter you inform

inform us, that you "design, at an early period, to call for a particular report "on the success of the arrangement in those districts in which the employment "of an officer of the above description has been sanctioned;" and with this the information we have received from you on this subject closes. It thus appears, that the only expedient which you contemplate for removing the defects, acknowledged by all to be enormous, in the business of keeping the registers, is to appoint the above-described Registrars. Some doubts may be entertained, whether this expedient, left as it is to work simply by itself, be likely to attain the ends you have in view; and on this point we must call your attention to the following observation of Mr. Deane's: that "the fidelity "of the proposed Registrars, as well as of the present Record-keepers, must "entirely depend on the degree of skill and knowledge with which they are "*controlled.*" We see not that you have provided, or that you contemplate measures for providing any other sort of control, than that under which the present Record-keepers have become instruments of abuse, and under which there seems to be too much reason to fear that the Registrars may also become corrupt. It would have given us satisfaction, if you had begun your operations in the business of records with calling upon the Revenue and Judicial authorities to give you an exact account of all the matters, the recording of which would be of material importance for the ends either of revenue or judicature. Knowing thus, beforehand, what it was you were to provide, you would have seen more clearly what were the means to be used for providing it. But as the arrangement which you have adopted is only an experimental one, it is probably not too late, even now, to direct your attention to this object. An account of all the particulars which it would be desirable to have recorded, for the purposes both of revenue and judicature in India, drawn up by those who are best able to inform you, could not fail to be a source of direction, and is a document of which we should be glad to have an opportunity of availing ourselves.

Revenue Letter to Bengal, 2 May 1821.

Appointment of Registrars to arrange and digest the labours of the Canongoes.

EXTRACT REVENUE LETTER *from* BENGAL,
Dated the 1st August 1822.

142. We have already had occasion to refer to the Presidency Record Committee, which, in our despatch of the 16th March 1821, we informed your Honourable Court we had constituted, with subordinate Record Committees in the several districts of this Presidency, with a view to the introduction of order and regularity in the preparation and preservation of the public records relating to the landed property of the country.

Revenue Letter from Bengal, 1 August 1822.

Appointment of Record Committees

143. In the same despatch we apprised you of our having authorized the Boards to appoint a Registrar to each collectorship, on a salary varying from one hundred and fifty to two hundred rupees per month. We at the same time intimated our opinion, that it might be hereafter expedient to transfer those officers to the Record Committees.

144. On the proceedings noted in the margin,* your Honourable Court will find our further correspondence with the Presidency Committee. The report and minute recorded on our proceedings of the 1st June last, will afford your Honourable Court a sufficiently distinct conception of the arrangements adopted by the Committee for giving effect to the plan of registry devised by them. To that document we beg particularly to refer you.

145. We are happy to learn, that the difficulties which naturally attended the outset of a measure embracing much detail having been overcome, the progress of the Mofussil Committees in framing the registers of the estates and villages contained in their respective districts is generally very satisfactory.

146. At the suggestion of the Presidency Record Committee we have, you will perceive, placed the Registrars in the several districts under the immediate authority

* Revenue Consultations, 20th February, 1821, No. 15; 1st June, Nos. 15 to 17; 3d August, Nos. 31 to 33; 1st September, No. 6; and 7th December, Nos. 24 to 27.

Revenue Letter from Bengal, 1 August 1822.

authority of the respective Mofussil Committees, subject to the control of the Presidency Committee.

Appointment of Record Committees.

147. Great care has been taken to select the best-qualified persons for the office; and as the Presidency Committee are regularly apprised of the specific nature and extent of the work executed, we have the best possible assurance that the services of the Registrars are commensurate with our just expectations.

148. We have authorized the Secretary to the Presidency Record Committee to entertain a Dufturey and three Peons, at a monthly expense of twenty-three rupees. As yet, the expense of the general arrangement has been kept within narrow bounds; and we trust that, with a careful economy, it will never prove seriously burthensome.

149. We need scarcely express our conviction of the great advantages which will result from the plan.

150. We expect soon to receive a further report from the Committee, explanatory of the progress that has been made since the date of the communication above referred to. We shall, of course, again bring the subject to your notice.

EXTRACT BENGAL REVENUE CONSULTATIONS,

The 1st June 1821.

Bengal Revenue Consultations, 1 June 1821.

From the Presidency Committee of Records to his Excellency the Most Noble the Marquis of Hastings, K.G. and G.C.B., Governor-General in Council, Fort William.

Letter from the Presidency Committee of Records, 12th May 1821.

My Lord:

1. We have the honour to lay before your Lordship in Council a minute recorded on our proceedings of this date, copies of which have been circulated to the several Mofussil Committees and Revenue Boards of this Presidency.

2. Our object in recording and circulating this minute has been, to bring together the most material points which have given occasion to a reference from the Mofussil Committees, and to make generally known the sentiments and resolutions which we have formed in consequence, as well as the degree of weight that we have at different times been urged to us, as obstacles to the execution of the plan of registry we proposed for general adoption.

(Sic. orig.)

3. The minute will be found to contain every information regarding the nature of our communications with the Mofussil Committees that Government can desire to receive.

4. Since, however, we have been led to make some change in the original plan, in so far as concerns our own proceedings in relation to the several offices at the Presidency, we deem it proper to take this occasion of explaining the motives by which we have been influenced in coming to this determination.

5. It will be in the recollection of your Lordship in Council, that we proposed to commence immediately an entire recasting of the indexes of the principal offices in which matters connected with the land have usually been recorded. In order to enable us to determine how far the indexes would prove of the utility we expected, our Junior Member and Secretary made a full abstract of the matter contained in the records of the Territorial Department and Board of Revenue for a year, as far as one district, *viz.* that of Burdwan, was alluded to therein. This being compared with the entries in the index for the same district and period, afforded us a complete insight into the character of the latter; and we were sorry to observe, that they were, for the most part, not sufficiently full to be of much utility. Thus, in the case of a sale by the Sheriff of Calcutta, for the execution of which a reference to Government was necessary, the name of the estate, as well as that of the purchaser and former proprietor, were not stated in the index; whereas, for the purposes of registry, these were the only points it was desirable to record.

6. The

Letter from the Presidency Committee of Records. 12th May 1821.

Appointment of Record Committees.

6. The defective character of the indexes was hence apparent, and convinced us that it would be useless to recast them, without referring again to the proceedings, in order to supply several points essential for our purpose, and this in so many instances as to make the work one of no common labour. It appeared, indeed, to us to be a vain undertaking to commence upon this work generally for the whole country at once, and that the only prospect there was of executing it was to follow up each particular district, and to complete the record for it by reference to the proceedings indicated by the index, before commencing on a second.

7. At the same time, it occurred to us to be particularly desirable (since reference to the actual record had proved indispensable) to combine with the execution of the proposed counter-index by districts, on this plan, a completion of the entries in the books of registry proposed to be opened in the Mofussil. A reference to proceedings would give the means of ascertaining at once, whether the record contained information on any of the points selected by us for subordinate registry; and if the trouble were taken of ascertaining the point, it was obviously desirable that the opportunity should not be lost, of noting and recording it under its proper heads.

8. These considerations led us to determine to effect the execution of the general registers, *viz.* those of malguzarry mehals, with the columns for numerical reference to subordinate books, before we undertook the recasting of the indexes: and it is our present intention, as soon as this shall have been completed for any one zillah, to send for the register, in order to take a copy, and at the same time to follow up, by means of the indexes, all that may be recorded in the public offices in relation to that particular district. Thus we shall make the completion of the entries in the subordinate books go hand in hand with the formation of a counter-index for the zillah, in the manner originally desired; and the latter being made after reference to the actual proceedings, will be much more full and accurate than the mere recasting of the indexes would have permitted.

9. We shall, at the same time, combine with this object the selection of any papers involving general questions which this examination of the records may bring to light; and such will generally be found to have arisen out of a reference from some particular district.

10. We hope, in a very short time, to have the general register of malguzarry mehals for the Twenty-four Pergunnahs, and for one or two other districts, brought to completion, as they are at present considerably advanced. As soon as this shall be the case, we shall proceed to execute what has been explained above.

11. The delay that has taken place has not been greater than what might have been expected, considering that the plan we were circulating was entirely new to the Mofussil officers, and that until it was understood in all its parts by them individually, and again explained by them to the Registrars and their subordinate officers, no effectual measures could be undertaken for its execution. Our minute will show the nature of the difficulties which were supposed to obstruct its commencement, and that our efforts hitherto have been principally directed to the combatting these, or to the further explanation of our views to assist the Mofussil officer's comprehension of them.

12. In consequence of the resolution we thus formed in regard to the postponement of the recasting of the indexes, we have not incurred the expense of fifty rupees per mensem, authorized as a remuneration to such persons of the establishment of each office as we might employ in that duty; nor have we yet deemed it necessary to appoint a Registrar for the Sudder Committee.

13. We promise ourselves advantage, indeed, by holding out this situation as one to which no better claim can be established than would be afforded by the speedy and correct execution of the registers proposed for the mofussils; thus making the prospect of obtaining this superior situation a stimulus to the exertions of the Registrars appointed in the different districts, by whose instrumentality the books were to be formed.

14. In

Letter from the Presidency Committee of Records, 12th May 1821.

Appointment of Record Committees.

14. In allusion to this part of the subject, we beg to bring to the notice of your Lordship in Council, that the eventual transference of the Mofussil Registrars to the exclusive control of the Committee of Records, was contemplated as a measure of expediency in the original plan laid by us before Government. From the communications that we have since had with the Revenue Boards, it has appeared that those authorities entirely concur in opinion with us, as to the desirableness of confining the Registrars to the duty we have proposed to assign to them: indeed, we have lately received a letter from the Board of Commissioners for the Western Provinces, expressing their decided opinion as to the propriety of making the transfer. We accordingly beg to propose, that the selection of individuals to fill the office of Registrar, and their appointment and dismissal, generally, be declared to rest henceforward with the Mofussil Committees, subject to our approbation and control; and, at the same time, that we might be empowered to issue instructions to regulate the duties on which they are to be employed.

We have, &c.

(Signed) G. J. GOAD,
W. B. BAYLEY,
G. WARDE,
HOLT MACKENZIE,
H. T. PRINSEP.

Fort William,
12th May 1821.

EXTRACT *from the* PROCEEDINGS *of the* PRESIDENCY COMMITTEE *of* RECORDS, *dated the 12th May* 1821.

MINUTE.

Minute of the Presidency Committee of Records, 12th May 1821.

As six months have now elapsed since the plan of registry devised by the Presidency Committee, and recorded on their proceedings of the 6th August last, was circulated to the Mofussil Committees, it appears to be expedient to bring under review the several suggestions that have been offered by those authorities, and the resolutions taken by the Presidency Committee in consequence.

It further seems advisable to inquire, how far the suggestions of the Presidency Committee have elicited a corresponding spirit in the Mofussil officers, and what progress has been made in the execution of the plans circulated in those particular zillahs which have an establishment available to the object.

With respect to the first matter proposed for deliberation, namely, the result of the communications which have passed between the Presidency and Mofussil Committees, the following seem to be the most important points which have been hitherto brought under discussion.

It appeared, from references made to the Committee from Backergunge and Nuddea, and subsequently from other districts, that the Board of Revenue had, previously to the circulation of the plan of registry proposed to our last meeting, issued orders for the employment of the recently-appointed Registrars in indexing and re-arranging the records of the Collector's offices. It became a question, therefore, whether this duty was to be suspended until the completion of our proposed registers, or whether the effort to introduce order into the existing records should be made before attempting their formation.

In the discussion of this question, the local officers, for the most part, seemed to attach importance to the early registering, and placing beyond the reach of accident or falsification, of the records of lakheraj tuccadads, most, if not all, of which were declared to be at present in a loose unauthentic shape, and in a very indifferent state of preservation.

Upon this point the Committee were decidedly of opinion, that the formation of two, at least, of the general registers, *viz.* that of malguzarry mehals and that of villages, should be made a preliminary to any search or re-arrangement of the records. Both of these being alphabetically arranged by pergunnahs, were intended to become the basis of an index to the information which might be yielded by a subsequent examination of the records; and evidently there would

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would be little utility in instituting any general search, unless some preliminary steps of the kind proposed were taken, for systematically reducing to form the results it might produce.

At the same time, the Committee expressed great doubt as to whether it would not be of prejudicial effect, to interfere with the existing arrangement of the records, which being by date was of essential service, though of course defective without a counter-index by subjects. To supply the defect, the proposed plan had been devised; but it was by no means desirable to give up the advantage of having the present mode of reference likewise.

With respect to the lakeraje taidads, the Presidency Committee expressed an opinion, that as these were mere statements given in by the parties who claimed to hold their lands rent-free, without any investigation having been made to ascertain the fact, and as they were in many instances destitute even of the ordinary signature of the officer to whom they purported to have been presented, they were far from being of the authentic character to require particular care in their preservation. That to copy them fair and register them, would have the effect of making them matter of more substantial record than they deserved, and might hereafter prejudice the rights of those entitled to bring the validity of the title into question.

On the above grounds, the Presidency Committee thought the efforts of the local officers, in regard to these particular records, should be confined to the mere custody, and to the prevention of any addition to their number or falsification of their contents.

The opinion of the Committee as to the most advantageous mode of employing the Registrars in the first instance, having thus remained unshaken by any thing urged in regard to the desirableness of first remedying the existing confusion in the record offices, they addressed the Board of Revenue on the subject, in order to bring under the consideration of that authority the expediency of qualifying, in some measure, the orders which had been issued before the plan of this Committee was devised, for the re-arrangement and indexing of the records by the Registrars. The Board entirely agreed with us, and enforced, with the weight of their authority, the suggestion we had offered, for the employment of the Registrars exclusively in the formation of the two index registers of malguzarry mehals and of villages, until these should be completed.

More than one reference has been made to the Presidency Committee, urging the time occupied by the Registrars in the current business of the Collector's office, as an excuse for their not being able to undertake the preparation of the proposed registers. The Bareilly Committee was among those who made this objection, besides several in the Lower Provinces. The Presidency Committee were, however, decidedly of opinion, that if the Registrar was employed in current business, it was an application of his services to a department to which it was not the intention of Government that his time should be devoted; and that if he was, in any way, made a channel of intercourse with the Collector, or if his signature even were made a requisite form before issuing orders in any department of the current business of the collectorship, the consequence would be, to give to these officers the influence and authority formerly enjoyed by the Dewans, without their being subject to equal responsibility. On this point the Presidency Committee were happy to find that they had the entire concurrence of the Revenue Boards.

The Board of Commissioners for the Western Provinces, indeed, declared their opinion as to the expediency of placing the Registrar entirely under the Committees of Records, in order to counteract this tendency. The letter remains as yet unanswered, the point having been reserved for more mature deliberation.

Before quitting this branch of the subject, it may be right to mention that the Presidency Committee have made a point of discouraging applications for additional establishments, particularly of native Mohurrirs, the necessity of which for the execution of the proposed plan has frequently been urged upon them,

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them, but without producing any conviction in their minds. They confine the duty at present required of the Registrars under the Mofussil Committees to be merely the transcription and arrangement of the items of the jumma wasil-bakees of the several pergunnahs, according to an alphabet and form entirely English. Unless therefore, the jumma wasil-bakee accounts should be incomplete, which the Presidency Committee cannot imagine to be possible, they can see no call for additional officers of the class of Mohurirrs, Mootsuddies, or other writers of the native languages exclusively.

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The above are the principal points that have given occasion to a reference to the Presidency Committee, prior to a commencement of the plan of registry proposed to be introduced, and that were assigned as reasons for not at once putting the work in hand.

We are not aware that any thing yet urged by the Mofussil Committees on this head, affords any substantial argument against the perfect feasibility of the plan with the existing establishments of Registrars, supposing those officers to be acquainted with the Persian character and language in the degree prescribed by the orders sanctioning their entertainment, which made this an indispensable qualification.

Another class of references from the Mofussil Committees has had relation to the details of the plan, and the possibility of improving it in any way. The Presidency Committee have always caught eagerly at communications of this sort, and the following are the points to which they have principally been directed.

First, it has been suggested to us as an unnecessary incumbrance to the plan, that the circular instructions prescribed separate books of subordinate registry for information as to the jumma malguzars, petitions, and the like, for each pergunnah; whereas a single book for a whole district would be sufficient for each of the subordinate heads. It was urged, that although the entries in each were to become indefinitely numerous and intermingled, still if each were regularly numbered, and the number always to be found in the proper column of the index registers, there never could be any difficulty of reference in consequence of the accumulation. This suggestion was at once adopted by the Presidency Committee; and although the multiplication of these subordinate registers would have had the advantage of being capable of being handed over, in case of the transfer of any particular pergunnah from one jurisdiction to another, this advantage was not, in our opinion, worth the sacrifice of simplicity at which it would have to be purchased: moreover, in case of such a transfer, it would be easy to extract and hand over copies of the entries to be made for the purpose, as indicated by the references of the general register.

Another point early brought to our notice was the case of the petty talooks divided off from pergunnahs, of which there are so many examples in the eastern districts. It was doubted whether the new mehal created by the separation should be included in the proposed registers under the head of the pergunnah from which it had been so divided. In answer to this, we declared our opinion that the separation, though it divided the estates and gave to the separated Talookdar an independent mehal, did not make any difference in its attachment to the pergunnah, considered as a revenue subdivision: indeed, that the fact of separation should be decisive, in determining the classification of these mehals.

A question nearly similar was referred from the Western Provinces, regarding the huzzoor tehsil mehals, many of which had originally belonged to pergunnahs under Tehsildars, from which they had been separated in the jumma wasil-bakees on paying direct to the Collector's treasury. At the suggestion of the Etawah Committee we adopted the opinion, that if forthcoming and sufficiently complete for the purpose, the jumma wasil-bakees of the first settlements should regulate the classification of mehals in these circumstances: and we further agreed with that Committee in thinking, that in case a pergunnah should have been divided and formed into two tehsildaries, the

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the circumstance should make no difference in the manner of recording the mehals, but those of both jurisdictions should be incorporated alphabetically into the same register.

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A further question arose regarding estates falling within the revenue jurisdiction of one zillah, but subject to the court and judicial authorities of a different one. We gave it as our opinion (as indeed was implied in the original suggestion for forming the first registers from the jumma wasil-bakees) that the revenue jurisdictions should be made the basis of registry and record upon the new plan, but that copies of entries should be furnished, if required, to the Committee of Records for any other zillah, the authorities of which might have a joint jurisdiction over mehals registered on this principle.

In addition to the above references connected with this branch of the subject, one was addressed to the Presidency Committee from Juanpore, suggesting the inaptitude of the expression, "Government mehals," for estates of which Government was not proprietor, having no interest except in the mal, or fixed revenue. The observation was not without weight; and though we attached no importance whatever to the name that might be adopted, we were inclined to admit that "malguzarry mehals" might perhaps be a more appropriate appellation.

There is one further point that requires to be noticed before dismissing this branch of the subject, and that is, a reference from the judge of Nuddea, to ascertain what particular decrees regarding land were expected to be abstracted in English for record. The greatness of the labour, if all that might be passed by Sudder Ameens and inferior officers, and all summary awards were included, seemed to him to be an insurmountable obstacle to this part of the plan. On this point we hastened to relieve that officer's apprehensions, by declaring it never to have been in our contemplation, that the European judicial officers should communicate abstracts of more than their own decisions; and with respect to summary awards, that they must be guided by their own discretion, that is, by the consideration of whether or not the case, in their opinion, elicited a fact or matter that it would be desirable to have entered in the registers. Should the information it afforded be unimportant, then, of course, there could be no occasion to communicate an abstract to the Committee for record; otherwise a note for entry in the books of subordinate heads, accordingly as the information might fall under any of them, with a reference to the record from which it might be taken, would prove of essential use.

The above seems to embrace all the points hitherto brought under reference, which have any immediate relation to the plan of registry recommended by us, and therefore all that it might be desirable to put the Mofussil Committees in possession of. Our sentiments upon several other suggestions of a miscellaneous nature have been offered; but as it would afford no help to those employed in the execution of our plan of registry to communicate our observations and sentiments on such extraneous matters, we do not deem it necessary to encumber this minute with the recapitulation of them.

To proceed to the second head of inquiry proposed originally for deliberation, *viz.* the progress made by the Mofussil officers in the execution of the plan.

We have reason to believe that some difficulty has been experienced in several districts, in procuring persons properly qualified for the situation of Registrar. It has, however, been ascertained from the public officers at the Presidency, that Registrars have been appointed at the following stations, on the dates respectively set against their names.

List *of* Registrars.

DISTRICTS.	NAMES.	Salary.	DATE of APPOINTMENT.	REMARKS
		Rupees.		
Backergunge	Mr. Manuel D. Silva	150	12th May 1820	See Revenue Proceedings, 15th Dec. 1820, No 11.
Beerbhoom	Mr. John Dexter	120	2d June „	
Burdwan	Mr. F. A. Heynes	150	7th April „	
Chatgaon	Mr. A. G. Premo	120	16th June „	
Dhaca	Mr. F. Paschund	150	12th May „	
Dinagepore	Mr. F. Jackson	150	23d May „	
Hooghly	Mr. A. C. Fenwick	120	21st July „	
Jessore	Mr. Joseph D. Silva	150	20th June „	
Moorshedabad	Mr. G. Burnet	150	5th May „ 22d - do. „	
Mymensing	Mr. James Riely	150	12th Sept. „	
Nuddea	Mr. J. Shaw	150	5th May „	
Rajeshye	Mr. A. H. J. Martin	150	11th July „	
Rungpore	Mr. T. V. Seddon	150	4th - do. „	
Sylhet	Mr. R. Grose	120	30th May „	
Tipperah	Mr. E. D. Anselme	150	30th June „	
Twenty-four Pergunnahs	Mr. E. Saxon	150	9th Sept. 1817	
Hidgellee	Mr. J. B. Bondeau	100	28th Nov. 1820	
Midnapore	Mr. Timothy Periera	150	30th June „	
Benares	Mr. W. Rawstorne	150	(Not stated.)	14th Feb. 1820, No. 45.
Goruckpore	Mr. I. Da Costa, jun.	150	—	1st April „ No. 34.
Ghazeepore	Mr. M. Collins	150	—	— — —
Behar	Mr. S. Da Costa	150	—	— — —
Tirhoot	Mr. Campier	150	—	— — No. 25.
Agra	Mr. Lyons	200	—	13th October „ No. 35.
Bareilly	Mr. H. I. F. Berkeley	200	—	19th Nov. 1819, No. 33.
Furruckabad	Mr. L. Dyer	200	—	— — —
Bhaugulpore	(Not fully appointed.)			

(*Sic. orig.*)

Of course, it could not be expected that much progress should be made in districts wanting officers of this description, as the duty of commencing with the General Index Registers, as specially to be assigned to them according to the original plan. Excepting, therefore, the formation of English abstracts of decrees, the introduction of which practice has been enforced by the weight of the authority of the Sudder Dewanny Adawlut, we may presume that little or nothing has been done towards the execution of our plan of registry and record, at most of the zillahs not included in the above list; but it is within the knowledge of the Presidency Committee, that there are several very creditable exceptions.

Whether

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Appointment of Record Committees.

Whether any steps shall be taken to enforce the appointment of Registrars, and the commencement of the books at stations where little interest would seem to have been excited amongst the local authorities, is a question deserving mature consideration. At present we rather lean to the opinion, that it will be advisable first to apply the test of experience to districts in which the local Committees are well-inclined to lend us the aid of their exertions. When the books shall have been brought up for some of the zillahs, others will be without excuse for not having them in a state of forwardness; and the Registrars who may have shown themselves most active at one place can then be shifted to another district, with increased allowances, in order to bring up the index registers in arrears, while those who have done absolutely nothing will, of course, be dismissed as useless.

The Mofussil Record Committees of the stations having Registrars have generally put themselves into correspondence with us, either for the purpose of ascertaining our opinion on different points, or with a view to obtain stationery for the formation of the registers, or the like; the most forward in the work would seem to be the Mofussil Committees of Seharunpore, Ghazeepore, and Shahabad, together with the Twenty-four Pergunnahs, the Registrar of which latter district is in the habit of direct communication with our Secretary.

The Presidency Committee have, however, at present no immediate means of ascertaining what progress is making in the mofussil; and the propriety of calling for information on this point, by a circular letter to be addressed to the Committees at all stations in which Registrars have been appointed, has forcibly struck the Presidency Committee.

They propose, therefore, to circulate the above minute for the general information of the Mofussil Record Committees, and to call upon those authorities, at the same time, to report what progress has been made in the execution of the registers recommended in their minute dated 6th August last.

Resolved, That a copy of the above minute be sent to each of the Mofussil Committees.

EXTRACT REVENUE LETTER *to* BENGAL,

Dated the 10th November 1824.

Revenue Letter to Bengal, 10 Nov. 1824.

Letter from, dated 1st August 1822, par. 142 to 150.—Proceedings of the Record Committees.

45. On the plan which you have adopted, through the means of these Committees, for improving the business of registration, you were made acquainted with our sentiments in our despatch dated the 18th February 1824.

46. We trust that the hope which you entertain of "the difficulties being "overcome which naturally attend the outset of a measure embracing much "detail," will not be found to be fallacious. Your arrangements with respect to the Registrars, and the small additions of expense which you have authorized, are approved. "The further report which you expect soon to receive "from the Committee, explanatory of the subsequent progress," will afford assistance, we trust, toward the accomplishment of an object, which you very justly regard as of the highest importance. Evidence is presented in the letters of Mr. Sub-Secretary Tilghman, under dates the 8th December 1820 and 18th May 1821,* of the great inefficiency of the Canongoes, at least in one district, and we have reasons but too strongly to presume that these defects are only greater in degree in some districts than in others. We have already called your attention to the consideration which, however obvious, is in this case of the highest importance, that no advantage is gained by adopting a machinery, however perfect, for recording accounts which are not trustworthy: We therefore expect, that your most sedulous attention will be directed to secure correctness in the statements which are to form the subjects of registration.

EXTRACT

* Par. 31 and 84.

EXTRACT REVENUE LETTER *from* BENGAL,
Dated the 17*th July* 1818.

Letter to, dated 29th October 1817, par. 27*.—Noticing Mr. Richardson's report on Cuttack, and the want of minute details for the settlement of the land revenue.

32. Our attention has long been directed to the means of acquiring that detailed information which, your Honourable Court justly remark, is so much wanting, not only in regard to the district of Cuttack, but generally throughout the Ceded and Conquered Provinces, and we have taken frequent occasions to impress the importance of the acquisition on the several Revenue authorities.

Revenue Letter from Bengal, 17 July 1818.

Affairs of Cuttack.

33. In furnishing the present Commissioner, Mr. Ker, with instructions in regard to that portion of his duties which relates to this department, we took occasion to call his attention, in an especial manner, to the above subject.

34. We particularly noticed the expediency of combining with the task of conducting a settlement of the land revenue, the formation of an accurate register of the local rights and usages connected with landed tenures, the issue of pottahs to the Ryots according to the customary local rates and modes of payment, and the ascertainment of the number and condition of the Pykes and other police officers of a similar description, and the means of securing their efficiency.

35. The instructions to which we now refer, your Honourable Court will find recorded on the proceedings of the annexed date.†

36. They embrace, you will observe, various other important questions connected with this department. On several of these we may expect an early communication of the sentiments of Mr. Ker; and as it is our intention, at an early period, to address you in a separate despatch on the subject of the district of Cuttack, we shall content ourselves, at present, with thus generally referring to our proceedings.

37. The same consideration restrains us from entering into any detailed explanation on the subject of a very able and comprehensive report which the late Commissioner, Mr. Ewer, submitted to us on the 13th May last, and which your Honourable Court will find recorded on the proceedings of the annexed date.‡

38. In that report your Honourable Court will observe, that the Commissioner discusses at considerable length, 1st, the causes and character of the late insurrection; 2dly, the general state of the district, the condition of its inhabitants, and their feelings towards the British Government; and 3dly, the remedies of the evils under which the district is conceived by him to have laboured.

39. The above topics are discussed by the Commissioner with great ability and candour; and although, on many important points, his inquiries were necessarily limited, and his sentiments are delivered with the caution which that circumstance naturally dictated, the document in question will be found to supply much information, in which the reports previously received by Government had been greatly deficient, and many judicious suggestions calculated to afford essential aid in deliberating on the course to be pursued in the future administration of the province.

40. The present Commissioner is, your Honourable Court are aware, invested with the full powers of the Boards of Trade and Revenue in the management of the territorial concerns of the province. He will thus naturally possess great advantages over the late Commissioner in the acquisition of that minute information on points of local detail, without which no scheme of reform can be pursued with any confident assurance of success, however skilfully it may be framed.

41. The

* See former Selections, Vol. I., page 314.

† Revenue Consultations, 8th May 1818, No. 14.

‡ Ibid., 17th July 1818, Nos. 15 and 16.

Revenue Letter from Bengal, 17 July 1818.

Affairs of Cuttack.

41. The chief defects in the administration of Cuttack have, in our judgment, flowed from the too precipitate introduction of a system of government entirely new to the people. In correcting those defects, it behoves us to be careful that we do not fall into a similar error, in the sudden abandonment of the system which has now long prevailed.

42. We have the most confident assurance from the character of Mr. Ker, that he will administer the existing system with the most anxious advertence to the distinctive features of the district; that he will eagerly avail himself of every means of affording the people relief in cases in which they have been really aggrieved; and that the suggestions which he may offer, for amending the system of law applicable to Cuttack, will be such only as are dictated by the soundest views of policy.

43. We have, therefore, naturally felt it to be our duty, to seek the benefit of Mr. Ker's opinion previously to the adoption of any of the measures suggested by the late Commissioner; and we the less reluctantly refrain from any immediate alteration of what we deem defective in the rules in force, under the firm persuasion that the superintendence of Mr. Ker over the executive administration of those rules will go far to remedy their general defects.

44. For detailed information in regard to the instructions which we have communicated to Mr. Ker, with reference to the report of the late Commissioner, we beg permission to refer your Honourable Court to the proceedings of the annexed date.*

Par. 28 to 34.—Require information on the partial introduction of the laws and regulations into Cuttack, and the grounds on which the Zemindars, in some cases, pay a fixed tribute, and in others are subject to the ordinary assessment.

45. The grounds on which the tributary mehals of Cuttack were placed on their present footing are explained in our proceedings in the Judicial and Political departments of the dates noted in the margin,† and the general subject of these paragraphs we propose to take into consideration in the Judicial department.

46. It is sufficient here to remark, that in continuing the tributary mehals on their present footing in regard to assessment, the Commissioners under whom the district was originally placed were guided both by a reference to the practice of the Mahratta and preceding Governments, under whom the regular system of assessment was confined to the Mogulbundy portion of the district, and by considerations of a political nature, which rendered it expedient to attach the tributary chiefs of Cuttack to the British Government, by according to them the same, and even greater advantages than they had before enjoyed.

47. No acknowledgments have, as far as we are aware, ever been made in favour of the persons in question, inconsistent with the rights of individuals holding lands under them. These mehals have, in effect, been treated, as their appellation imports, rather as dependent states, in the internal management of which no interference has been attempted, than as lands forming the property of individuals, and subjected to the ordinary administration of the laws. Upon this system, no means, of course, have been provided by the British Government for the protection of the inferior classes of the agricultural community; yet no part of our system is calculated to compromise their rights, or to oppose obstacles to the establishment of them, whenever circumstances shall appear favourable to the exercise of an active control over the internal affairs of these mehals.

Par. 35 to 38.—Refer to proceedings of the Commissioners appointed at Fort St. George under the orders of the Honourable Court.

48. We have requested the Government of Fort St. George to transmit to us a complete copy of the proceedings of the Commission referred to by your Honourable Court. On the receipt of those documents, we shall take into our consideration the subject discussed in these paragraphs.

EXTRACT

* Revenue Consultations, 17th July 1818, No. 17.

† Civil Consultations, 5th September 1805, Nos. 23 to 34; Secret Consultations, 1st March 1804, Nos. 33 to 45.

EXTRACT REVENUE LETTER *from* BENGAL,
Dated the 30th March 1821.

Revenue Letter from Bengal, 30 March 1821.

Affairs of Cuttack.

1. In forwarding the accompanying annual accounts of the revenues of Cuttack for the past year, we propose to take the opportunity of communicating to you a succinct explanation of the general result of the measures which have been pursued in that province, and of soliciting, on some points, the specific instructions of your Honourable Court in regard to the course to be hereafter followed.

2. We shall, at the same time, submit to your Honourable Court some remarks on the points connected with this department, which are discussed in your Honourable Court's despatch in the Judicial department, dated the 19th July last.

3. In the despatches containing a general narrative of our proceedings in the Revenue administration of Bengal, the attention of your Honourable Court has been drawn to the most important documents relating to the district of Cuttack, which were contained in the proceedings of the periods under review, and the general subject of those documents has been briefly noticed.

4. We had designed, at an earlier period, to have submitted to you a distinct report on the subject of the present despatch. Various circumstances have induced a postponement of that intention.

5. The most important of the questions connected with the territorial concerns of Cuttack had been so discussed in the resolutions of our Board and in the reports of the subordinate officers, with which you were already furnished, that little advantage could have resulted from a recapitulation of their contents in a separate form; and the orders first passed by us in this department in regard to such questions, referred rather to matters which we had found it necessary to make the subject of inquiry, than to measures and arrangements of a permanent nature, to which we should solicit the sanction of your Honourable Court.

6. The report of the first Civil Commissioner, Mr. Ewer, which was brought to your notice in the 37th paragraph of our despatch of the 17th July 1818, and in regard to which we had then occasion to express a highly favourable opinion, contained, indeed, much valuable information and many important suggestions and remarks, and entirely superseded the partial imperfect communications which we had previously received.

7. Still the means of information possessed by Mr. Ewer were necessarily imperfect, as his authority was limited; and although we were disposed to concur in many of the general views exhibited in his report, we deemed it necessary to postpone the adoption of any direct remedial measures, until we should receive a communication of the sentiments of the Commissioner, Mr. Ker, whom we had resolved to depute with full powers both in the Judicial and Territorial departments.

8. The fundamental change resulting from the institution of such a local commission, and the personal character and influence of the Commissioner, rendered any modification in the details of the system of less immediate importance.

9. The pressure of current business, in all departments necessarily heavy, and conducted by the late Commissioner, Mr. Ker, under the disadvantage of repeated attacks of illness, appears to have prevented that gentleman from completing the digest and arrangement of the facts and observations which he had accumulated touching the various points referred to him, on which we were naturally desirous of ascertaining his sentiments, before submitting our own views to your Honourable Court: and though the Secretary to the Commission (Mr. Stirling), whom, on the lamented death of Mr. Ker, we directed to prepare a report of the measures pursued, and as far as practicable, of the views entertained by his late superior, has, in the document referred to in the margin,

margin,* fulfilled his task with much ability, we have still to regret that the proceedings and opinions of Mr. Ker should not have been exhibited in a connected and comprehensive shape by that excellent officer himself.

Revenue Letter from Bengal. 30 March 1821.

Affairs of Cuttack.

10. Much still remains to be done for the full accomplishment of the views which, in common with your Honourable Court, we entertain, in regard to the details of the Revenue management of the province, and several important points of a general nature are still unsettled: but the following statement will, we trust, satisfy you, that a considerable amelioration has actually been effected, and that there is a fair prospect of still further improvement.

11. Of the matters connected with the Revenue department, the one most immediately calling for decision was the determination of the means to be adoped for the realization of the arrears outstanding, or such portion thereof as could be expediently demanded, and for enforcing the punctual discharge of the revenue in future.

12. The attention, therefore, of Mr. Ker was primarily directed to the above subject,* on which the communications of the Board of Revenue exhibited results of a very unsatisfactory character.

13. For a long series of years, the Zemindars of Cuttack had always unhappily been allowed to be greatly in balance, and almost every other means of coercion being relinquished, the general process used for enforcing payment of the Government revenue was that of having recourse periodically to public sales, with little inquiry into the causes by which the default might have been occasioned, and little discrimination of the circumstances of different defaulters.

14. The seasons, too, of 1222, 1223, and 1224, had been unfavourable.

15. At the breaking out of the disturbances, therefore, a heavy demand against the district was outstanding, only a small proportion of the revenue of the current year (1224) having been paid into the Collector's treasury, and the Revenue officers, when prevented from promiscuously bringing to sale the lands of defaulters, were found not to possess the means of distinguishing those Zemindars who were entitled to indulgence, from those who were fraudulently or contumaciously withholding from Government the rents they had collected from the Ryots, and appeared to be entirely destitute of the power and influence necessary to effect the collection of the revenue, excepting through the instrumentality of a public sale.

16. By the time that Mr. Ker reached Cuttack, the balance outstanding against the district amounted to Rupees 19,42,543; or excluding the nominal revenue of Khoordah (Rupees 1,14,274, none of which had been realized) to Rupees 18,28,269. Of this, Rupees 11,46,327 was due on account of the current year (1225), and Rupees 4,14,175 on account of the year 1224; while the old buguya, or collections of former years amounted to Rupees 2,67,767.

17. Of the above arrears, a portion amounting to Rupees 1,95,001 had been previously suspended under the orders of Government; but for the remainder no arrangement had been made, and the prospect of recovering any considerable portion of it was greatly uncertain.

18. The measures adopted by Mr. Ker for securing the public dues, as far as they could be recovered without injury to the country, are fully explained in the papers noted in the margin.‡ The result of them was eminently successful.

19. By the close of the year 1819, the aggregate balance outstanding on account of 1225 and preceding years was reduced to Rupees 8,90,198; of which, as will hereafter be more particularly noticed, the chief part was to be considered

* Revenue Consultations, 19th May 1820, Nos. 25 and 26.

† Ibid., 8th May 1818, No. 14; 24th April 1818, Nos. 40 to 47; and 10th July, Nos. 19 to 22.

‡ Ibid., 18th September 1818, Nos. 28 to 34; 17th September 1819, Nos. 13 to 21; and 19th May 1820, No. 25, p. 16.

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considered either as the nominal arrear of khas estates, or as otherwise entirely irrecoverable.

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20. The balance of the year 1225, which amounted at the period of the Commissioner's assuming charge of the district, to Rupees 12,60,601 (including Khoordah*) was reduced on the 30th December following to Rupees 3,62,491, of which Rupees 1,14,274 was the nominal jumma of Khoordah, and Rupees 1,58,608 the arrears stated to be due from other khas mehals, but originating in an exaggerated jumma, or otherwise wholly irrecoverable.

21. The general balance on account of the year 1817-18, which stood on the 30th June 1818 at Rupees 11,79,816, was reduced on the 31st December following to Rupees 2,49,733, the collections from July to December inclusive being Rupees 9,30,082, and the demand still outstanding being for the most part nominal.

22. The proper demand of the year 1818-19 being at the same time realized with comparative punctuality, the aggregate collections within that period amounted to the large sum of Rupees 19,73,429, as detailed in the margin.†

23. Considering the habits of the people and the system of revenue management which had so long prevailed, it was not to be expected that the above objects could be accomplished without a recourse to the sale of lands. You will accordingly perceive, that at the sales held in August, September, October, and November 1818, it was found necessary to dispose of the eighty-eight mehals specified in the statement noted in the margin‡, bearing a jumma of Rupees 68,652.

24. Great consideration and forbearance, however, appear to have been exercised towards the defaulters. The amount of the purchase money exceeding twelve years of the computed income of the proprietor, appears to shew that the default of those who lost their estates was not occasioned by over-assessment; and in several cases the sale was attended with this gratifying consequence, that it afforded an opportunity to the ancient Zemindars of recovering possession of their estates. For a full detail of the mehals sold, we beg leave to refer you to the papers above mentioned.

25. That collections so extensive were made without a much greater transfer of property, must be ascribed chiefly to the judicious measures adopted by the Commissioner, of relinquishing, under the assurance of our approbation and sanction, a considerable portion of the arrear due on account of 1224, in favour of those proprietors who exerted themselves to make good the revenue of the year 1825. While the former demand stood against the Zemindars, they appear to have felt that there was little chance of their being able to pay the amount due from them; and in despair of saving their estates, they were little likely to exert themselves to liquidate even that portion of their debt which they could command the means of discharging.

26. The measure adopted by the Commissioner appears to have had an immediate and highly beneficial effect in stimulating the Zemindars to the discharge of the amount demanded from them out of their immediate resources, and in enabling them to raise money in the market on the credit of their estates, when relieved from the load of old balances by which they were encumbered.

27. In pursuance of the same principle of relieving the Zemindars and other Malguzars from demands on account of arrears, which could not justly or expediently be enforced against them, the Commissioner recommended the relinquishment

* Revenue Consultations, 22d April 1819, Nos. 50 to 56.

† On account of 1823, and years antecedent ..... Rupees 10,396 3 13 3
.... 1824 umlee 91,288 14 19 1
..... 1225 ..... 9,88,416 15 11 3
..... 1226 ..... 8,80,327 13 1 2
Rupees 19,73,429 15 6 1

‡ Revenue Consultations, 17th September 1819, No. 16.

relinquishment of various other sums, which we accordingly authorized the Collector to write off the public accounts.

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28. The aggregate of the arrears thus relinquished, as noted in the margin,* amounts to Rupees 5,81,944, exclusive of interest on account of the balances of 1225 and preceding years, from which likewise it appeared to be expedient wholly to discharge the Malguzars.

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29. For a particular detail of the items of which the above consist, and of the grounds on which the relinquishment of each was recommended and allowed, we beg permission to refer you to our proceedings.† From these your Honourable Court will perceive, that large as is the amount of the arrears relinquished, the actual sacrifice has been comparatively small; if, indeed, we can be said to make any sacrifice in granting an indulgence so essential to the well-being of the province. The balances in question consisted of the accumulation of many years; and though the immediate failure was concealed by the system under which the Zemindars had been permitted in each successive year to encroach more largely on the assets of the ensuing season, yet the defalcation was not the less real, nor the less fatal to the ultimate prosperity of the district: on the contrary, the practice was one necessarily leading to the most serious evils. In introducing an opposite plan, under which the Zemindars should be contrained to discharge the dues of Government with punctuality and good faith, so that the revenue of each year might be fully realized or accounted for within the proper period of collection, it appeared to be indispensibly necessary to submit to a considerable sacrifice, or to have recourse to measures involving an almost entire transfer in the landed property of the country. Still it will be found, notwithstanding the unfortunate events which distinguished the year 1817-18, and the large amount of arrears relinquished in the following season, that the average collections of those two years exceed, with one exception, the amount of revenue realized from Cuttack in any year since our acquisition of the province.

30. In point of fact, too, you will perceive that the largest portion of the arrears relinquished was either wholly nominal, or was due from persons who possessed no means whatever of discharging the debt; and if a portion of the remainder could be considered recoverable, it was to be recovered only by measures leading to consequences of the most distressing nature, such as we are assured your Honourable Court will heartily unite with us in deprecating.

31. The advantages of the measures pursued in regard to the balances of former years, speedily shewed themselves in the result of the operations of 1226, of which the revenue was collected within the year, with a real balance (fully accounted for) of about Rupees 40,000 only.

32. This result, too, was attained with a very limited recourse to the measure of a public sale, only thirteen mehals, bearing a jumma of Rupees 8,467, having been disposed of in that manner, and those of such a description as to render the transfer of them little a subject of regret.‡

33. The statements furnished by the present Commissioner of the result of the revenue operations in the past official year (1819-20), exhibit a collection on account of the current revenue of the period to the amount of Rupees 10,94,628, exceeding the amount similarly realized in the preceding year in the sum of Rupees 2,14,301. The aggregate receipt on account of the current revenue and of former balances, amounts to Rupees 15,43,709, being Rupees 1,08,041 in excess of the proper demand of the year.

34. A review of the operations of the revenue year 1227 U. S., which expired in September last, affords a result even more satisfactory, the revenue of

* On account of 1823 and years antecedent to 1217 umlee.... Rupees 1,46,387 9 12 3
Ditto ..... 1224 ..... 3,21,193 3 71 0
Ditto ..... 1225 ..... 1,14,363 3 2 0

Total..... Rupees 5,81,944 0 0 3

† Revenue Consultations, 17th September 1819, Nos. 18 to 24.

‡ Ibid., 19th November 1819, Nos. 14 to 20.

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of that year having been realized by the 15th October, with the exception of a balance of Rupees 39,000, the particulars of which you will find fully explained in the proceedings noted in the margin:* and this result has been attained without the necessity of disposing of any lands by public sale, except in the case of four estates bearing an aggregate jumma of Rupees 1,091, the transfer of which you will observe is not a matter of regret. The revenue of Khoordah and of the other mehals in that quarter, which have heretofore been the occasion of much embarrassment, has, with the exception of a balance too trifling for notice, been entirely realized.

35. The above improvement is, in a considerable measure, to be ascribed to the operation of Regulation X, 1818, which we passed on the suggestion of the late Commissioner, and by which, you will have observed, the system of collection in Cuttack has been assimilated to that pursued in the Western Provinces. Still more, however, is doubtless to be ascribed to the immediate supervision of the Commissioner, and to the personal character of the officers to whom the revenue administration of Cuttack has for some time past been confided, and by whom the more extensive powers vested in them by the above law appear to have been exercised with great tenderness and discretion.

36. Though Mr. Trower possessed many good qualities, and was entirely free from every taint of dishonour, yet we could not but perceive, that neither his professional qualifications, nor his disposition and temper, were altogether well-suited to the situation of Collector of Cuttack. We were, therefore, happy in the opportunity that offered of removing him to the collectorship of Nuddea, and of appointing to Cuttack a gentleman (Mr. Pakenham) whom we had every reason to believe was highly qualified for the office.

37. Previously to his deputation to Cuttack, Mr. Pakenham had been appointed Collector of Shahjehanpore, and as such was entitled to a salary of 2000 rupees per mensem, the usual rate of allowance assigned to Collectors in the Ceded and Conquered Provinces. With reference to the Commissioners of Cuttack, it appeared to us expedient, on general grounds, to fix the salary of the Collector on the same scale: and we had an additional motive for coming to the resolution, in the desire to retain the services of Mr. Pakenham. We accordingly, on the date noted in the margin,† appointed that gentleman permanently to the situation of Collector of Cuttack, with a salary of 2000 rupees per mensem, being an increase of 500 rupees on the salary formerly attached to the office. Being, at the same time, satisfied that it was unnecessary to retain the separate office of Collector of the pilgrim tax at Juggernaut, which was held by the late Mr. Bushby, so long at least as a covenanted servant should be stationed at Pooree, we determined to discontinue that appointment, by which arrangement a saving was effected, equivalent to the above increase. We have had every reason to be satisfied with Mr. Pakenham's conduct, and confidently anticipate much advantage from his further services.

38. Previously to Mr. Pakenham's appointment, arrangements had been adopted calculated to relieve the Collector from the charge of a portion of the district, and that of which the management had heretofore been the occasion of the greatest embarrassment.

39. Your Honourable Court is aware, that we had it in contemplation to divide the district of Cuttack into two collectorships, being satisfied that the revenue management of the entire province was too extensive a charge for a single officer.

40. The first Commissioners (Sir Gabriel Martindell and Mr. Ewer)‡ united in urging the expediency of the measure; but some difficulties suggested themselves in regard to the details of the arrangement. The urgent demands of the Territorial branch of the service, in other quarters, rendered it difficult to command the services of persons possessing the fit qualifications, and we were, of course, desirous of avoiding the expense of constituting a new collectorship,

* Revenue Consultations, 30th March 1821, Nos. 8 to 10.

† Ibid., 3d September 1819, No. 16.

‡ Ibid., 9th January 1818, Nos. 16 and 47; and 20th February 1818, Nos. 42 and 43.

torship, until fully satisfied that the objects contemplated in the arrangement could not otherwise be attained at a less charge.

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41. In calling, therefore, the attention of Mr. Ker to the subject, in the general instructions issued to him on his appointment,* we judged it proper to suggest the expediency of confiding the revenue management of a certain portion of the district to one of the officers under his control as Assistant Collector, particularly indicating Khoordah as the place where the personal superintendence of an European officer, and a minute inquiry into local usages and tenures, were likely to be attended with the most beneficial consequences.

42. Accordingly Mr. Forrester, who had been deputed to Khoordah with the authority of joint Magistrate and Register,† was directed by the Commissioner to assume the management of the revenue affairs of that pergunnah, and was soon after vested with corresponding powers over the neighbouring pergunnahs of Serain and Chowbeescoond, under the denomination of Deputy Collector at Khoordah.

43. A similar arrangement was adopted in regard to the extensive zemindarries of Cordais, Poorsothem, Chitter, and Rorung, the revenue change of these mehals being, on the recommendation of the Commissioner, vested in Mr. Melville, the joint Magistrate at Pooree.‡

44. Subsequently, on the promotion of Mr. Forrester to the situation of Judge and Magistrate of the district, and the appointment of Mr. Melville to a similar situation in the province of Benares, the several mehals abovementioned were, with the exception of Cordais, placed under the management of Mr. Wilkinson, who succeeded Mr. Forrester as joint Magistrate at Khoordah,§ with a modification in regard to the sphere of his jurisdiction, with which the arrangement above described conveniently tallied.

45. To Mr. Forrester and Mr. Wilkinson, you will perceive, we assigned an allowance of 500 rupees, in their capacity of Deputy Collector. The allowances already drawn by Mr. Melville appeared to render any such addition in his case unnecessary, and the establishments attached to all those officers were regulated on a very economical scale.

46. The advantages derived from these arrangements have been very great, not only inasmuch as they have tended to relieve the Collector, and thus to secure the better management of the district generally, but still more in the direct and highly favourable influence they have had in the affairs of Khoordah, and the other extensive estates in that quarter, which had hitherto suffered severely under a faulty system of management, and from the exactions of corrupt and oppressive native officers. The services of the Deputy Collectors have been particularly directed to the settlement of the mehals in question.

47. With respect to the district generally, we were strongly impressed, at the period of Mr. Ker's appointment, with the expediency of extending the existing settlement for a further period of three years, *viz.* to the expiration of the year 1229 U.S. (September 1822), it appearing to us that the settlement of Khoordah, and the numerous estates held khas, or let in farm, would afford ample occupation to the Revenue officers in the intermediate period, even although all the Zemindars then under engagements should consent to continue them for the above period.

48. In this sentiment we were confirmed by a perusal of the report furnished by the first Civil Commissioner, Mr. Ewer.

49. We were at the same time of opinion, that while the general settlement of the district was extended for a period of three years only, it would still be proper

* Revenue Consultations, 8th May 1818, No. 14.

† Ibid., 24th July 1818, Nos. 32 and 33.

‡ Ibid., 20th November 1818, Nos. 57 and 58.

§ Ibid., 12th May 1820, No. 16.

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proper to provide distinctly for the settlement of individual estates being made for a longer period, in cases in which there might exist special grounds for the measure. It appeared to us, also, expedient to regulate the grant of malikana to recusing proprietors by a new principle, that is to fix the amount demandable by such persons at five per cent., or half the allowance assigned to proprietors who, by entering into engagements, render themselves responsible for the Government Revenue, providing at the same time for an increase in the allowance where special circumstances should suggest the indulgence.

50. Before, however, passing any final orders on the above question, we thought it desirable to require the Commissioners to furnish us with a distinct report of his sentiments.

51. The Commissioner having, in the report noted in the margin,* urged the early extension of the settlement as proposed, a Regulation was immediately prepared for giving effect to the above measures, and was passed by us as No. 13, 1818.

52. The proceedings of the annexed dates† contain the reports of the Commissioner relative to the settlements effected by the Deputy Collectors of the several mehals under their charge.

53. The following is the result of those settlements for the past year, 1227.

Khoordah ..... Rupees	52,409
Delang Limbaee	29,627
Rohung, Chowbeescoond, and Serain	48,804
Cordais	95,087
Rorung	4,000
Total Rupees...	2,29,927

54. Exclusive of the malikana allowed to the proprietors and the expenses of management, the following is the jumma of the above mehals as entered on the kistbundee of the district:‡

	1227.
Khoordah ..... Rupees	49,169
Delang Limball	26,148
Rohung, Chowbeescoond, and Serain	44,491
Cordais	82,243
Rorung	4,000
Total Rupees...	2,06,051

55. The jumma nominally assessed on those estates in the year 1225, and continued in the accounts of 1826, stood as follows:§

	1226.
Khoordah ..... Rupees	1,14,274
Delang Limbaee	38,251
Rohung, Chowbeescoond, and Serain	66,175
Cordais	1,09,108
Rorung	5,268
Total Rupees..	3,33,376

56. Contrasted, therefore, with the jumma formerly assessed on these mehals, the above arrangements exhibit an aggregate decrease to the large amount of Rupees 1,27,325, as noted in the margin.‖

57. Your

* Revenue Consultations, 13th November 1819, Nos. 19 and 20.

† Ibid., 2d June 1819, Nos. 18 to 25; 21th December, Nos. 6 to 12; 17th March 1820 Nos. 17 to 19; and 6th October, Nos. 35 to 38.

‡ Ibid., 14th February 1820, Nos. 32 and 33.

§ Ibid., 22d April 1819, No. 53.

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Jumma of 1226 ..... Rupees	3,33,376
..... 1227	2,06,051
Total ..... Rupees	1,27,325

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57. Your Honourable Court is, however, aware that the amount of collections made under the former settlements fell far below the nominal demand, and that, independently of those tracts which had suffered from the depredations of the insurgents, or the cultivators of which had fled from their violence, the estates in question, when they first fell under the management of the Deputy Collectors, exhibited a decided appearance of decay, and had evidently been gradually deteriorating from the consequences of over-assessment and the other exactions to which the people had been exposed.

58. In some cases we could, perhaps, have obtained a somewhat higher revenue; but we are satisfied that the indulgence manifested has been most beneficially bestowed, even if the matter were considered purely with regard to its calculable financial effect: and your Honourable Court will doubtless derive the highest satisfaction from the evidence afforded by the more recent of the papers now adverted to, especially by Mr. Stirling's report, to the beneficial change which has been wrought in the sentiments and condition of the people and the extended improvement of the country.

59. The Killa Kukla, another of the estates under the Deputy Collector at Khoordah, and in respect to which you will find a particular report recorded on the annexed proceedings,* had been assessed by the late Collector with a jumma of rupees 6,500; but it appearing from the Deputy Collector's report that the recognised proprietor was entitled under the Regulations to hold his estate until the expiration of the year 1229 at the jumma fixed by Mr. Richardson's settlement, *viz.* Rupees 4,000, we directed the excess to be remitted.

60. In confirming the above settlements, we readily acceded to the recommendation of the Commissioner for the relinquishment of the old balances.

61. Among the mehals settled by the Deputy Collector, Mr. Forrester, your Honourable Court will perceive the lands formerly assigned in jageer to the Ranee of Sumbhulpore are included, being assessed with an aggregate jumma of Rupees 11,009.

62. When assigned to the above-named personage, the rental of the estate was estimated at Rupees 12,000; but there is reason to think that the estimate was too high, and that the amount could not be realized consistently with the rights of the inferior tenantry: and we entirely approved the moderate principles by which the Deputy Collector's proceedings appear to be guided.

63. Besides the extensive zemindarries above referred to, there were various petty estates under khas management at the time when the late Commissioner took charge of the district, and many other mehals became open to assessment under the rules of Regulation XIII, 1818.

64. For a large proportion of these a settlement was concluded with the Zemindars; and in some cases, you will perceive, Government having purchased the estates of defaulters, we embraced the opportunity of restoring the former proprietors.

65. With the exception of Khoordah and the other large zemindarries in the neighbourhood of Pooree, in which, as above noticed, a reduction in the jumma to the extent of Rupees 1,29,825 has been allowed, the abatements have not been extensive.

66. The total jumma of the district for 1225 stood at Rupees 15,41,969: That of 1226, deducting abatements allowed after the preparation of the kistbundee of the year, at Rupees 15,40,953. The jumma of 1227 is stated in the kistbundee account at Sicca Rupees 14,20,082, or excluding the relinquished jageer of the Ranee of Sumbhulpore, Rupees 14,08,082. The aggregate reduction in the last year is thus shown to be Rupees 1,33,887, compared with the year 1225; and Rupees 1,32,871, compared with the year 1226.

67. Excluding the tributary mehals, the kistbundee statement of 1227 exhibits, you will perceive, an aggregate of 2,365 estates, assessed with a jumma of Rupees 12,99,182, of which three bearing a jumma of 58 rupees, being lakeraje

* Revenue Consultations, 17th March 1820, Nos. 13 to 16.

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lakeraje tenures, improperly included among the malguzarry estates, have since been written off the rent-roll of the district, leaving an aggregate of 2,362 mehals assessed with a jumma of Rupees 12,99,124.

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68. The following statement will shew the proportionate number of the above mehals which are engaged for by the proprietors, farmed, or held khas.

	Number of Mehals.	Jumma.
		Rs.
Engaged for by proprietors	2,193	9,88,788
Estates of minors under ward	31	23,786
Farms	45	44,921
Held khas under Collector (including a talook, the property of Government, bearing a sudder jumma of Rupees 9,200)	84	19,574
Under Deputy Collector	9	2,22,052

69. The above statements exhibit, certainly, a condition of things considerably more favourable than we had anticipated as the issue of the Commissioner's operations: and as there appears to us to exist a reasonable ground of assurance, that the necessary relief has been afforded in all cases of over-assessment (though the insufficiency of our information in regard to individual mehals must be acknowledged), we trust that, with every disposition to moderation, we may assume that no further abatement of any considerable amount will be necessary.

70. In Khoordah and the other khas estates in that neighbourhood, a considerable improvement may be confidently expected.

71. For particular information in regard to the grounds on which the assessment above referred to was fixed, we beg leave to refer you to the papers recorded in our proceedings.

72. Those papers, more especially the reports of Mr. Forrester on the settlements of Khoordah and Limbaee, and that of the jageer relinquished by the Ranee of Sumbhulpore, which originally formed a part of the first-mentioned zemindarry, will be found to contain much valuable information in regard to the internal condition of the country, the structure of society, and the system of management pursued in the extensive mehals to which they relate.

73. The settlement, you will perceive, has been generally concluded with persons immediately attached to the mehals, though the character of the Malguzar has necessarily varied with local circumstances.

74. For a full detail of the nature of the arrangements adopted, we beg permission to refer you to the reports of the Commissioner and those of the Deputy Collectors. They appear to have been generally framed with a careful attention to local circumstances, and to the character and condition of the people.

75. Much still remains to be done in the ascertainment of individual rights, and on some points of a general nature we have deemed it necessary to call for further information.

76. Of these, the only matters requiring a detailed explanation appear to be the questions which relate to the Rajah of Khoordah, and the course of proceeding to be followed in regard to the Pykes and their leaders, to which we shall solicit your attention in a subsequent part of this despatch.

77. We shall here only observe,* that fully recognizing the justice and expediency of extending to the Rajah an indulgent consideration, we have determined

* Revenue Consultations, 24th December 1819, Nos. 6 and 12.

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determined that he shall, for the present, receive a fixed stipend of Rupees 24,000 per annum, as Zemindar of Khoordah, without reference to the reductions made in the jumma of that estate, together with a malikana from his other estate at the rate of ten per cent. on the Government jumma. We likewise, you will perceive, resolved to consider the amount advanced to the family for the funeral expenses of the late Rajah as a free gift from Government, and at the same time released the present Rajah from any further demand on account of balances due from his father, amounting to Rupees 7,685.

78. For the reasons stated in our proceedings, we have, at the recommendation of the Commissioner, granted certain parcels of land free of assessment to the persons named in the margin.*

79. In the case of one estate, denominated Huldea, included in the zemindarry of Khoordah, we have, you will perceive, under the information communicated by the Deputy Collector, admitted as a matter of right, the claim of the Khandait proprietor to hold that mehal at a fixed peshkush, or quit-rent, of Rupees 239 per anuum; and although the other Khandaits would not appear to possess any legal claim to a similar advantage, since we cannot, of course, undertake to remedy generally the ancient usurpations of the Rajah or of the Governments that preceded the British rule, yet the nature of the country and the character of the people are such, as to suggest the necessity of peculiar moderation in regard to all this class of persons.

80. The Khandait of Mulleapara having, subsequently to the conclusion of the settlement, apprehended a notorious leader of banditti, we have determined, on the recommendation of the joint Magistrate and the Commissioner,† to grant to the Khandait a sunnud, vesting in him and his heirs the right of holding the mehal at a fixed quit-rent equivalent to the present jumma. The pecuniary sacrifice is, you will perceive, inconsiderable, even if we take the most favourable view of the future capabilities of the land. The example of public service thus rewarded is likely to prove highly salutary, and the future exertions of the Khandait for the preservation of peace and good order, in a tract of country the nature of which opposes very formidable obstacles to the efforts of our regular police or military force, cannot fail to be very useful.

81. The settlement of Khoordah originally extended to the expiration of the year 1227, and there seemed reason to believe that the jumma might have been considerably raised in the present year.

82. Adverting, however, to the circumstances of the zemindarry, it appeared to us to be expedient to continue the settlement for another season, so as to give the agricultural community the benefit of a triennial lease, at the expiration of which the country will, we trust, be so much restored, as to enable us to fix the revenue for a considerable period without any large sacrifice. We shall be careful, of course, to see that great moderation is generally observed, and especially that the public demand is regulated with a full advertence to the condition and habits of the people, as well as to the circumstances on which the amount of rent which the husbandman can afford to pay must depend, and to those private properties and privileges by which the Government right must be limited.

83. The rates of rent payable by the Ryots have, you will perceive, been fixed on a moderate scale; and though somewhat higher than the fixed demand of the Rajah is stated to have been, were cheerfully agreed to by the people. Encouragement has been held out to the extension of cultivation, in the low rates

* To Loknath Bulyar Sing and his Son . .... a jageer of fifteen batties of arable land.
To Bishonath Hurreechunder and Adikund Bideadhur Rae ..... a jageer of twelve ditto.
To Sunt Putnaik ..... a jageer of eight ditto.
To Soodursun Nurrendersing ..... a jageer of eight ditto.
To Pindike Santra..... a jageer of eight ditto.
To Koonjoo Kalapahar ..... a jageer of one ditto.
To Nund Koodma Sing..... a jageer of one ditto.

† Revenue Consultations, 14th July 1820, Nos. 19 and 20.

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rates of rent to be assessed on land newly brought under tillage; and, at the same time, it has been made the interest of the leading men to promote the improvement of the country, by admitting them to share in the profit. To the object of introducing the general use of pottahs we should, of course, continue to direct the attention of the local officers.

84. The settlement of Limbaee, the other zemindarry of which the Rajah is recognized as the proprietor,* has been since revised by Mr. Wilkinson, and an increase of Rupees 4,102 has been obtained in the present year, 1228.

85. It is our intention to restore the proprietor of Cordais to the management of that estate, the character of Narain Chotoo being such as to afford a reasonable assurance that he will manage it well. We shall, at the same time, take care that the rights and interests of the under-tenants, and especially of the persons occupying the killahs, are fully ascertained, and that such measures are taken as may render their security independent of the personal character of the Malguzar.

86. The above-named person, who undoubtedly suffered seriously from the exaggerated demand made upon him, appears to possess a just claim to indulgence: We accordingly propose to relinquish the arrears that may still be outstanding against the estates; and we have, in the mean time, assigned to him a monthly allowance of 100 rupees, in addition to the khamar land already in his possession.

87. Your Honourable Court will perceive, that in three of the mehals of which the settlement was concluded by the Deputy Collector, Canongoes have been appointed, under the rules of Regulation V, 1816. In one instance, the old Canongoe of the pergunnahs was appointed; and in two others, the persons selected were officers formerly employed in the revenue management of the mehal. In conformity with former usage, their remuneration has been assigned in land.

88. From the report on the annexed date† you will observe, that the present Commissioner has set on foot measures for the general establishment of the office, and for the proper organization of the Putwarry Serishtah; and we trust that these objects will ultimately be fully accomplished. Though involving great detail, they necessarily require a considerable period of time.

89. We have authorized the Collector to entertain in his office an establishment for the purpose of translating, arranging, and preserving the records obtained from the Mofussil Canongoes, at a monthly charge of Sicca Rupees 80.

90. From the proceedings of the annexed date‡ you will perceive, that measures have been taken for arranging the documents accumulated in the Collector's office, connected with the lakeraje tenures of the district, with a view to the ultimate resumption of such as are held under invalid tenures.

91. For this purpose we have authorized the Collector to entertain an additional establishment of six Mohurrirs, at an aggregate charge of fifty-six rupees per mensem.

92. The attention of the Deputy Collector at Khoordah has been particularly directed to the object of uniting with the settlement of the mehals under his charge the object of investigating and determining all claims to hold land free of assessment; and the officer employed in the survey of Cuttack having been instructed to co-operate with the Deputy Collector, we have particularly drawn his attention, and the Surveyor General's, to the plan followed in Barcach and approved by your Honourable Court.

93. The lakeraje tenures being, it is stated, numerous and extensive, we should hope that a considerable accession of revenue may be drawn from this source.

* Revenue Consultations, 6th October 1820, Nos. 35 to 38

† Ibid., 13th October 1820, Nos. 14 and 15

‡ Ibid., 17th November 1820 Nos. 7 to 9.

94. A considerable extent of rent-free land in Cuttack is, you are aware, supposed to be held under deeds of endowment, according to the conditions of which the proceeds ought to be appropriated to the support of religious institutions, or expended in the performance of religious ceremonies; and under the instructions conveyed in your Honourable Court's despatch, dated the 8th April 1817, we directed the Board of Revenue to report whether any, and what progress had been made in the resumption of the lands in question.

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95. No report was received from the Board; and, from the present report of the Commissioner, we presume that no measures were taken of the nature contemplated.

96. Mr. Blunt has, indeed, contented himself with observing, that the umrut munohur lands are declared not to be resumable by Section 8, Regulation XII, 1805, and appears not fully to have considered the scope of the communication made to the Board of Revenue.

97. We doubt, indeed, whether the revenue of such lands, if alienated by a competent authority, could be resumed as a source of additional revenue to Government, even though the lands should be found to be misappropriated: but to a resumption for the purpose of securing the objects of the endowment, the pledge quoted by Mr. Blunt would appear to oppose no obstacle. Indeed, that provision could not justly be construed to prevent the absolute resumption of the grants, if legally forfeited by the neglect of the grantee to fulfil his obligations; and if thought proper, new powers could, of course, be given to the Revenue authorities, to enable them to enforce such forfeitures.

98. The large share, however, which our system of management (purposely avoiding a minute interference with the religious institutions of the country) may be said to have in producing a neglect of such obligations, would naturally render us averse to enforce the penalty for the fiscal benefit of the state: and though we agree with your Honourable Court, that the Regulation as it now stands would justify the Revenue authorities in interposing to secure the due appropriation of such funds, yet we are by no means prepared to say they ought to be urged to the performance of the task.

99. It appears to us to be doubtful, whether it be advisable for the officers of Government to interfere to give effect to endowments purely of a religious nature; and we can scarcely consider it a matter of public interest, to prevent the appropriation by individuals (mussulman or layman) of rents designed to support the servants of a Hindoo temple or idol.

100. The right of Government to do so is undoubted. In some cases, where useful objects are combined with purposes of religion, the exercise of the power may be a public duty; and if any class or community interested in maintaining an endowment shall complain of the misappropriation, it is, of course, our duty to see that the wrong done is redressed, though the ground of complaint may be founded on prejudice and superstition.

101. Further than this we are little disposed to go; for the misappropriations, though abusive, appear to us, in regard to most of the institutions in question, to be rather of good than ill consequence to the public, and the nature of the institutions is such, that it is always difficult for an European officer to touch without injuring them.

102. We shall, however, hereafter further consider the matter, when the records of the collectorship shall have been brought into a state to afford satisfactory information as to the extent and nature of the lands in question.

103. Until that be done, it seems better to avoid any formal declaration of our views.

104. On the proceedings of the annexed date,* your Honourable Court will find recorded a letter from the Commissioner, reporting the lapse of a pension of 1500 rupees per annum, which was granted in the year 1807 to Amrood Raee and Meerketun Raee, descendants of a former Rajah of Khoordah, and recom-

* Revenue Consultations, 30th June 1820, Nos. 11 and 12.

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recommending that a portion should be continued to the heirs, *viz.* 600 rupees to the son of the former, and 250 rupees to the widow of the latter person.

105. The parties appearing to be destitute of other means of support, and to have a claim on the indulgence of Government, we acceded to the Commissioner's recommendation, and we trust your Honourable Court will approve our determination.

121. We now proceed to reply to such parts of your Honourable Court's letter in the Judicial Department, dated the 19th July 1820, as have reference to this department; and, in doing this, we shall follow the order taken by your Honourable Court, 1st. In regard to the settlement of the land revenue.

122. We entirely concur with your Honourable Court in opinion,* that the postponement of the perpetual settlement had no influence whatever in producing the disturbances in Cuttack; nor, as far as the information before us affords the means of determining the point, does there, in our judgment, exist in the great body of the Zemindars any feeling either of expectation or disappointment, connected with your resolution in this matter, though they would, of course, readily recognize the value of the boon when bestowed.

123. The question is, therefore, to be considered purely with reference to considerations of public faith, as involved in the pledge given on our first acquisition of the province, and of general policy: and though we unite in thinking that a permanent settlement ought to be made, we are not less persuaded of the propriety of postponing the measure, until it can be made with full information on all the points indicated in your Honourable Court's despatch.

124. It may be proper to observe, that the change of property which has taken place could not, in our judgment, affect the application of the promise held out in the proclamation of the original Commissioners, since the purchasers were, of course, understood to acquire a right to benefit by that promise, in common with the other rights and interests of the person whose estate they purchased.

125. The pledge, however, was in its nature such as to admit considerable latitude of construction; and we are by no means disposed to press upon your Honourable Court the measure of fixing in perpetuity the Government demand, until the character and circumstances of all classes of the community are carefully ascertained, and the degree and manner in which each are to share in the benefit of the measure shall be fully settled.

126. Under the instructions which we have communicated to the Commissioner, in common with all officers in charge of the unsettled districts, we confidently trust that we shall, at no distant period of time, possess such information as will enable us to fulfil the above condition.

127. In the mean time, the resolution recorded by us on the 22d December last, will sufficiently apprize you of the leading principles by which we propose to regulate our proceedings. The report which we have required from the Commissioner will enable us more distinctly to explain the mode in which those principles are to be applied to the province of Cuttack.

128. There appears great reason to believe, that many of the persons originally recognized as Zemindars in Cuttack, possessed rights much less extensive than they have enjoyed under our Government, and that, though holding under tenures hereditary and transferable, certain emoluments and privileges which they are allowed to retain, even when divested of the management of their zemindarries (and they appear to have been very generally divested at the period of our acquiring the province), they neither possessed nor claimed any general right of property in the lands under their management. In some cases, the persons admitted to engage as Zemindars appear to have wanted even the above title to the character of proprietors. Of this a striking example is given in the case of the Kittah Kokla, as detailed in the report of the late Deputy Collector. †

129. In

* Paragraphs 5 to 24 [illegible] No. 13 to 16

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129. In general, however, it will now be a matter of much difficulty to ascertain the precise nature and extent of the property enjoyed by the Sudder Malguzars at the period in question. But it is not the less important, that no effort for its ascertainment should be omitted, so that we may, as far as practicable, correct the injuries which any class or individual may have sustained through the operation of the system heretofore pursued, and, at all events, so modify the system as to afford them security for the future.

130. In as far as we may find that we have relinquished property, which under the Mahratta Government was vested in the sovereign, we should not, generally speaking, be disposed to retrace our steps, unless it were for the purpose of bettering the condition of the great body of the people, and of facilitating the adoption of measures required for the security of the inferior classes of the community. It is, indeed, our obvious policy and earnest desire, to create a property in land where it may exist, as the surest mode of promoting the improvement of the country and of giving solidity to our resources: but it is a separate and important question, to determine the class in whom the property in the land or in the surplus rent should in such cases be vested. When the land may be occupied by resident Ryots united in village communities, even though they may claim no absolute property in the soil, we should be little disposed to create any intermediate class of rent-holders, conceiving that the most advantageous arrangement to be adopted in such cases, is to give to the village community the full benefit resulting from the limitation of the Government demand in perpetuity or for a term. The conditions and limitations to be imposed on the sale of lands comprized in such villages (if any such shall be found necessary) will best be determined as the individual cases may arise, and the actual state and occupancy of the land shall be distinctly known.

131. With regard to other cases in which the Sudder Malguzars may be found to possess merely a hereditary right of management, whether as an officer of Government or as the representative of the community, we are firmly determined to exercise such an interference, even though we should maintain the present system of intermediate agency, as shall be required fully to secure the rights of the under-tenantry, and as far as may appear necessary for that purpose, to resume any privileges which the Sudder Malguzars may have been mistakenly allowed to possess.

132. The case of persons who have purchased lands at public sale is one of considerable difficulty, since it must be presumed that the purchasers shared the misconceptions in regard to the extent of the interests sold, under which our officers, Revenue and Judicial, appeared to have laboured, and various successive transfers, public and private, render it proportionably difficult to revert to the original state of things. We trust, however, that the difficulty will not be found insuperable. The value of property is still far below that which it would naturally possess under a system of permanency, and in adjusting the Government demand, the Revenue officers will naturally enjoy many facilities towards the equitable adjustment of the conflicting claims of individuals.

133. On this subject we may expect to receive a report from the Commissioner at no distant period, and shall then renew the discussion in a more specific form.

134. With respect to rates of rent, it is our wish, in all cases in which the payments of the Ryots may be found to have been adjusted on any fixed principle, to adhere as nearly as possible to former usage. Where no principle can be traced, and where the Ryots may have been heretofore exposed to arbitrary exactions, we shall endeavour to fix their rents on so moderate a scale, as to leave a considerable clear profit to the cultivator, satisfied that this is the class which humanity and policy requires us peculiarly to cherish.

135. We are not, indeed, prepared to say that it would be expedient, in such cases, to fix the rates of rent in perpetuity: but for a long period, at least, it may be assumed, that the value of a given quantity of land of a given quality will not greatly vary, and the existence of fixed rates, while (if they be properly adjusted) it does not operate to preclude Government from widely

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improving its revenue with the improved condition of the country, affords a great security to the cultivators against arbitrary exactions.

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136. On these and other points, we can only thus generally indicate our views. The specific mode in which the principles are to be applied can scarcely, indeed, be explained otherwise than by a reference to individual cases, and will, therefore, best be shewn hereafter, when the future settlements are submitted to you.

137. While we entirely concur with your Honourable Court in thinking it highly expedient to postpone the conclusion of a permanent settlement, we beg leave to repeat our urgent solicitation for authority to extend the term of the temporary leases to be hereafter granted.

138. The evils stated to result from the frequent re-adjustment of the Government demand are accurately described in your Honourable Court's present despatch.* But there appear to be some considerations to which your Honourable Court has not adverted, when you state your persuasion, that such of the principal grievances as may appear *primâ facie* ascribable to the system of temporary settlements, belong to causes with which the duration of the settlement has no necessary connection.

139. Thus, until the number of mehals to be settled in any one year shall be so reduced, as that the officer employed in making the settlement can proceed leisurely and deliberately in his inquiries regarding each, no diligence or ability can obviate the frauds and abuses to which the settlements have hitherto given occasion; and in the absence of specific information as to the capabilities of the land and the rights of the cultivators, general moderation of demand can only be secured by a considerable sacrifice of the just dues of Government in many individual instances.

140. In Cuttack the number of distinct mehals is stated to amount to 2,365, estimated to contain 11,250 villages. It will thence be apparent to your Honourable Court, that without a great increase in the European agency, a proper settlement of those estates can be effected only in the course of several years, and that, consequently, the term of settlement must be proportionably enlarged, so that a suitable number of mehals may become open to re-settlement in each season.

141. The temporariness, therefore, of the settlements heretofore made, might thus justly be included among the causes of grievance to the people, inasmuch as the short period allowed to the Revenue officers for the completion of the arrangement (an evil aggravated, of course, by the circumstance that all leases throughout the district simultaneously expired) rendered it impossible for them to acquire that information, the want of which your Honourable Court has so justly lamented, or to avoid those errors which you have so deeply deplored.

142. We are, at the same time, ready to acknowledge, that the revenue management of the district was defective, in a degree beyond what the above considerations can justify; and we are satisfied that the most important of the evils complained of, *viz.* the undue enhancement of the Government demand, is to be ascribed, in a considerable measure, to the expectation that the jumma assessed was to remain for ever.

143. But strongly impressed with the evils of short settlements, and satisfied that the continuance of that system is inconsistent with the full attainment of the objects contemplated by your Honourable Court, we earnestly hope that your Honourable Court will not hesitate to allow us the discretion which we have solicited in our despatch of the 16th September last.

144. In the Regulation referred to in the fifty-first paragraph of this despatch, we have reserved to the Revenue officers the option of granting to farmers leases for a period of ten years; the measure of extending the term of such settlements appearing to us to be, in many cases, one of indispensible necessity.

115. But

* Paragraph 20.

145. But under the instructions of your Honourable Court,* we have not considered it proper to grant to Zemindars, or others possessing a fixed interest in the land, leases for a longer period than five years, excepting under special circumstances justifying a deviation from the general rule which you have prescribed: and it is our anxious desire to avoid, as far as possible, having recourse to farmers who have no permanent connection with the lands for which they engage.

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Par. 26 to 76.—Assessment of the land revenue.

146. It must be almost superfluous to state our entire concurrence in the opinion expressed by your Honourable Court, that the zemindarry of Khoordah had suffered severely by over-assessment. The same remark is applicable to the other mehals, of which the settlements above detailed have been concluded by the Deputy Collectors.

147. In all these cases, and especially in respect to the zemindarry of Khoordah, it is deeply to be lamented that the former assessments should have been imposed without any accurate ascertainment of the extent and produce of the lands, and with even less perfect information in regard to the rights and privileges, the character and condition of the people; and we cordially unite with you in thinking it essentially necessary that these two branches of inquiry should be combined in all future settlements.

148. We have accordingly repeatedly urged the matter on the attention of the subordinate Revenue authorities.

149. It was obviously a serious error, in the early settlement of such estates, to overlook the peculiar condition of the community by which they were occupied; and your Honourable Court has justly remarked on the mischievous consequences which resulted from the indiscriminate resumption of the lands held by the Dulbahras, Dallaees and Pykes, either free of assessment or at a light quit-rent.

150. In so far as the rents or net produce of the land had been appropriated to support a local militia or other privileged classes, the Government demand required to be proportionably limited, since any sudden enhancement of the jumma would, of course, by absorbing the rent, operate to deprive such classes of their accustomed means of livelihood, and in its degree must have had the effect of a revolution or confiscation.

151. The case would be the same, whether the privileges of those classes were directly resumed by the officers of Government or by the Sudder Malguzar.

152. The result would necessarily be disastrous, in proportion as the former income of the proprietor, or the net produce of his lands, had been appropriated to the support of numerous retainers: and such having been the mode in which the net profits of the Khoordah territory were largely applied, the enhancement of the Government demand on it ought undoubtedly to have been made very gradually.

153. Had this been done, there seems reason to think that the Government rental might have reached the full extent to which it was raised, without any distress or complaint.

154. The great body of the Pykes are stated to have been scarcely distinguishable from the ordinary Ryots, and to have united the agricultural with the military character. Land being abundant to superfluity, those who formerly lived by service could readily have found employment as cultivators. It required only that time should have been allowed for the change, and that provision should have been made for the leading men, whose habits unfitted them for industrious occupation.

155. There appears to be no sufficient evidence to show the precise extent of the rents collected by the Rajah and his officers, or representatives, from the ordinary cultivators; since, even supposing the fact stated by the Commissioner, whence your Honourable Court have assumed a rental of Rupees 55,000 only, to be fully established, and that the average of the fixed rates

* Revenue Consultations, 29th October 1819, Nos. 12 to 14.

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rates was correctly taken at five annas per beegah, the extent to which arbitrary collections were made would still remain to be ascertained. That the aggregate paid by the Ryots in rent or service was as much as they could afford to pay, may be inferred from the fact that their tenures never appear to have been saleable, and that it is even doubtful whether they possessed any fixed right of occupancy.

156. Although, therefore, it is probable that being himself subject to the payment of a light quit-rent only, and his estate being mostly held in jageer assignments by inferior officers, the Rajah would desire to restrict within moderate bounds the demands on his Ryots, yet we can scarcely admit that they enjoyed under him a security from exaction, greater than may without difficulty be afforded by a British officer; or that, if the cultivators be secured in their lands on fixed rates, and those rates be so adjusted as to leave them a fair profit on their cultivation, they will not be gainers by the change, though the revenue should exceed the estimated contribution levied under the Rajah's management.

157. To favoured classes or individuals those observations do not apply; and where the privileges enjoyed by such may be held under a title of property, it is, of course, our duty to maintain them. In other cases, the propriety of resuming advantages enjoyed under the Rajah's system is a question merely of expediency; and, as far as the great body of the Pykes are concerned, it seems to us a measure of obvious policy, to avoid any course of proceeding that shall tend to perpetuate their existence as a distinct class, though nothing can be more unwise than the attempt suddenly to reduce them where still found in possession of their jageers.

158. Excepting in so far as the Rajah's income was employed in supporting a numerous body of retainers, who if deprived of service could not immediately find any other means of livelihood, we are not disposed to lay much stress on the circumstances that his income was spent within his domain, and that the Government revenue was disbursed in other quarters.

159. Unless a market were wanting for the increased produce consequent on the more industrious habits of the people (and the tranquillity of the country, the security of the people, the freedom of trade, the resort of pilgrims, the intercourse with our old provinces, might all have been expected to obviate such a result), there seems no good ground for supposing that the Government might not have drawn a proportionate revenue without any pressure on the agricultural community; and the presence of numerous bands of idle retainers within the district would not appear calculated to improve the condition of the husbandman.

160. Nor can we apparently, with propriety, estimate the pressure of a tax, and especially such a tax as the land revenue of Government, by regarding merely the amount drawn from a district. Its real effect must be traced in its operation on individuals; and tried by this test, we are disposed to think not that it was necessarily injurious to the people of Khoordah to set aside the dominion of the Rajah and the military establishments maintained by him, but that the evil consisted in the mode in which the operation was effected, and especially in the suddenness of the change, and in the failure to make special provision for those individuals or classes who could not otherwise be expected to accommodate themselves to our system.

161. We must, at the same time, allow that (our officers managing the estate without any due ascertainment of the privileges and interests of the community by which it was occupied) it cannot but have happened that, in many cases, private rights have been violated or endangered.

162. It is further obvious, that in addition to the Government demand, a heavy burden was imposed on the people, through the unrestrained exaction of the native officers of Government, and the expense and difficulty with which redress was obtained from the higher authorities.

163. These, however, are evils by no means inherent in our system. They have, we trust, been greatly corrected by the arrangements now in operation; and while we anxiously labour to ascertain and secure the rights of all classes,

we

we shall not overlook the expedience of adopting a liberal policy towards those who have any special claims to indulgence.

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164. The arrangements adopted by the Deputy Collectors will be found consistent with the above principles. Where the Khandaits, or military chieftains possessing a property in their tenure, have been found (and the class appears to have been numerous in Khoordah, until expelled or extirpated by the violence of the Rajah), their privileges have been sedulously respected, and all minute interference purposely avoided. In the mehals denominated *ghurs,* though the Dulbehras and other managers are stated to be distinctly recognized as the servants of the Rajah, and though there is reason to think that the interests of the agricultural community would be best consulted by relieving them from the control of the above class, and by making a separate settlement for each village with the Padhan, or head cultivators; yet this measure has been confined to cases in which a mousawarry settlement previously existed, or in which circumstances admitted of its adoption without shocking the prejudices of the people, and the personal advantages of the Dulbehras and Dullaees have been confirmed to them and are proposed to be still further extended. With regard to the class of ordinary Pykes, both the late and the present Collector have expressed a decided opinion, that those persons possess no right to peculiar privileges, that they were generally confounded with the Ryots before our acquisition of the province, that the attempt to distinguish the individuals who formerly enjoyed the jageer lands would be wholly unsuccessful, and that the maintenance of such a class would be mischievous.

165. Not being fully satisfied on the question of right, we have deemed it necessary, before finally determining on the case, to require further information in regard to the circumstances of the Pykes at the period of the conquest of the province: and we shall, of course, use and enjoin great circumspection in the adoption of any measures calculated to induce a change in their condition. But on the question of expediency, our own views generally concur with those of the Commissioners; and the measures proposed, by attaching the leading men to our Government, and leaving to all classes the enjoyment of their lands on terms of moderation, appear well calculated to secure the tranquillity and prosperity of the country.

166. With regard to the district generally, though we must still acknowledge the want of sufficiently detailed information, we conceive there is a reasonable ground for the belief that the instances of over-assessment were not numerous or important, and that where it did exist sufficient relief has been afforded.

167, From the statement given above, your Honourable Court will perceive that a comparatively inconsiderable number of mehals have been let in farm. The small proportion, too, of Malguzars who availed themselves of the option of relinquishing their engagements, or who having done so persevered in their recusance, the punctuality with which the revenue has been collected in the two past years with a very limited recourse to the measure of a public sale, these circumstances, and the general sentiment of the local officers, seem sufficiently to justify the above opinion.

168. The revenue, indeed, still considerably exceeds that stated to have been formerly collected by the Mahrattas, and is also apparently high, when contrasted with the amount drawn from a like extent of country in our old provinces. Thence an inference might be drawn, that the district is still, in some degree, over-assessed.

169. In point of fact, however, it is, we apprehend, very difficult to ascertain the real amount collected by the officers of the Mahratta Government; and the amount which the people can afford to pay will necessarily depend not only on the nature and extent of agricultural produce, but also on a variety of other circumstances, by which the power possessed by the husbandman of converting his produce into money must be regulated.

170. In confirmation of the opinion above expressed, in regard to the difference between the fixed assessment of the land and the amount drawn from the

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people, we would refer your Honourable Court to the admirable report of the Honourable Mr. Elphinstone on the territories conquered from the Peishwa a document which, valuable and excellent in all respects, we here mention as being calculated to throw a strong light on the revenue management of Cuttack under the government of the Mahrattas.

171. A comparison, therefore, of the present state of things with that existing under the native Government at a remote period is likely to prove fallacious, and while we regret that our information in regard to the real capabilities of the district is very imperfect, we cannot, in the face of the circumstances above adverted to and the general opinion of the Revenue officers, consider the result of such a comparison as yielding any sufficient ground for directing further abatement.

172. Nor does a comparison with the provinces of Bengal and Behar afford a result more satisfactory. If reference be made to the statement on which the first Civil Commissioner (Mr. Ewer) relied in drawing such a comparison, it will be seen that the proportion between the contents of the different districts of Bengal and the revenue assessed on them varies so widely, as to render it impossible to draw any decided inference from the one in regard to the other.

173. Still more, it will be seen, does the estimated value of the agricultural produce of Bengal lead to a result inconsistent with the principle on which the assessment of individual mehals is ordinarily calculated. The revenue of these provinces, indeed, was professedly fixed without any ascertainment of the real capabilities of the land; and although, adverting to all the circumstances under which the settlement was made, we cannot condemn the resolution to adjust the Government demand on the broad principle then adopted, still less can we profess to be now guided by similar rules. Nor is it irrelevant to observe, that the example of Bengal, however much it may prove the expediency of long settlements and of a light assessment, not less strongly suggests the expediency before for ever restricting the Government to a quit-rent, of considering well the character of the party who is to profit by the boon. Looking to the character and conduct of many of the Zemindars of Bengal, it might well be questioned whether the rent drawn by them from the Zemindarries is less a tax upon the country than if the amount were collected on account of Government.

174. A more serious cause of apprehension may be found in the apparent rise in the price of silver, or fall in the value of agricultural produce compared with that metal. Although it is somewhat difficult to determine in what degree the greater cheapness of grain may have been occasioned by the abolition of the transit duties, to which, under the Native Governments, it was subjected, and which would probably continue to influence the market for some time after the abolition by law; and although any reduction of price arising from such a cause would not, of course, operate to reduce the means of the agriculturist, still it appears certain that the produce of the land in Cuttack had actually suffered a considerable depreciation; and whether this originated in the loss of a foreign market, in the decay of manufacturers, in the scarcity of silver, or in the general poverty of the inhabitants, it would equally tend to curtail the means whence the Government rent was to be discharged. Before, however, we could conclusively assume the fact of over-assessment, it would be necessary to know the actual amount of the former collections of Government, or its officers or representatives, contrasted with the assets whence they were discharged, the relative extent of cultivation, and the kinds of produce: points on which we are left without any certain information.

175. The local expenditure of Government within the district is now greater than for many years subsequent to the acquisition of the province. The communication between it and our old provinces, where a tendency to a rise of prices may, we think, be perceived, has been improved. Salt has been supplied more abundantly, both for internal consumption and foreign export; the people are now, we trust, in a great measure protected from the exactions of the native officers; and, under all the circumstances enumerated, we are disposed to think that, to secure the prosperity of the mogulbundy portion of the

the district, it will be sufficient to avoid hereafter any increase in the assessment, except on clear evidence that the assets of the mehal fully justify the demands, and to protect the cultivators from undue exactions on the part of the Sudder Malguzars.

176. To this last important object the attention of the Revenue officers will be accordingly directed, under a full consciousness of the difficulty of attaining it.

177. With reference to the observations contained in the 66th and 67th paragraphs of your Honourable Court's letter, it may be proper, in this place, to observe that the jageer lands assigned for the support of the ferries therein referred to, were left in possession of the parties.

178. The attention of your Honourable Court having been drawn only to the resolution which we had passed in regard to the ferries generally, the proceedings noted in the margin * may have naturally escaped your notice.

Par. 77 to 120.—Collections of the land revenue.

179. Under this head, the information submitted to your Honourable Court in a former part of this despatch, will, we trust, satisfy you that a great improvement has been effected.

180. Of the evils enumerated by you,† by far the most important, *viz.* the sale of lands for arrears of revenue, has been almost wholly avoided, and the system will never, we hope, hereafter be extensively brought into use. The number and extent of estates under khas management, properly so called, are, you will perceive, very limited. The village settlement of the extensive mehals under the Deputy Collector, which in one sense may be denominated khas, is, we are persuaded, the system of management best adapted to secure the interests of Government and the comforts of the great body of the agricultural community; and we shall be glad to find ourselves at liberty to give permanence to the arrangements, by the exclusion of the former Malguzar, if such a measure can be reconciled to equity. But this point we shall hereafter more fully consider.

181. With respect to the currency in which the revenue is payable, we have not deemed it necessary or expedient to make any change.

182. The complaints in regard to the non-receipt of cowries appear to have ceased; and though this may, in some degree, be the effect of the larger local expenditure and other temporary causes, yet we still see reason to think that the complaints formerly urged were greatly unfounded, and that if the assessment pressed too heavily on the district, in consequence of a rise in the price of silver compared with grain (a state of things quite at variance with our experience in Bengal), the remedy ought to be sought in a reduction of the rent, not in the receipt of a barbarous and depreciated currency.

183. Your Honourable Court appears to have concluded, that the value of produce had fallen not only relatively to silver but also in relation to cowries.

184. The statements, however, annexed to Mr. Ewer's report, appear to support an opposite conclusion.

185. Thus, in the statement No. 9, the average price of the seer of rice, in the ten years from 1205 to 1214, is 1 pun 3 gundas and $1\frac{1}{2}$ cowrie. In the ten succeeding years, from 1215 to 1224, the average is 1 pun 5 gundas and $\frac{1}{2}$ cowrie.

186. In the statement No. 10, the average of the former is 1 pun 4 gundas and 3 cowries; and of the latter, 1 pun 6 gundas and 2 cowries. But with the general opinion above expressed, and the conviction that the proposed remedy of receiving cowries would have afforded to the people a partial and unequal relief, with great immediate inconvenience to Government and ultimate embarrassment to all commercial dealings, we do not deem it necessary to push further the inquiry into the value of cowries.

187. With

* Revenue Consultations, 11th July 1817, Nos. 2 to 4; and 5th September, Nos. 28 to 30.

† Paragraph 78.

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187. With respect to the remissions of revenue, there is certainly reason to apprehend that, for some time at least, the necessity of granting such indulgences in Cuttack must continue. In particular cases, such as the bursting of embankments, they will be indispensable; and those due on account of ground occupied by Government for public purposes are, of course, to be allowed as a matter of right. It is, however, obviously inexpedient, to give too ready admission to claims founded on partial failure of crops; and though all pleas of that nature must be carefully investigated before having recourse to the sale of the defaulter's lands or the confinement of his person, the real remedy for occasional calamity of season should be sought in the general moderation of the Government demand.

188. How far the evils resulting from past sales can now be remedied is, your Honourable Court will perceive, a question under discussion, in relation to Cuttack, in common with the Ceded and Conquered Provinces. We trust we shall be able to come to some final resolution on the subject, before the time shall arrive for concluding a new settlement; and also to determine distinctly the extent of interest vested in the purchasers, when that class may be maintained, and the means of preventing them from oppressing the inferior tenantry.

189. Your Honourable Court will perceive that the claim of the purchaser of Rahung, Chowbeescoond, and Serain, to pergunnah Rorung, has not yet been decided, and we have consequently postponed our final determination in regard to the disposal of that mehal.

190. The inhabitants appear to be desirous of continuing under the management of the present Surburahkars, subject to the direct control of the Revenue officers of Government, in preference to being placed under Guddhadhur Biddeadhur, to whom we proposed to restore it, or under any other immediate agency. By their feelings and wishes we shall, of course, be chiefly guided, in deciding on the future system to be followed, as far as the matter may be within our option.

191. With reference to the remark contained in the 100th and 106th paragraphs of your despatch, it is proper to observe, in justice to a highly-deserving public servant, that the sale of the above pergunnahs was not effected under the management of Mr. Scott Waring, who was first appointed to Cuttack in January 1811. Mr. Fauquier appears to have been Collector at the time in question, but the office was in the temporary charge of Mr. R. Mitford.

194. The detailed observations which we have above submitted on the subject of the earlier part of your despatch, appear to preclude the necessity of any further remarks on the points adverted to in the 175th and three following paragraphs.

Par. 179 and 180.

195. We entirely concur with you in regard to the expediency of employing in the management of the country persons possessing an ancient hereditary influence over the people, and deprecate the extended use of a system of khas management, tending like that ordinarily so denominated to dissolve the connection between the agricultural community and their natural leaders. We have, however, already explained, that lands to a very limited extent only are held khas, with exception to the mehals under the Deputy Collector at Pooree; and in these the system pursued resting on the support of the head member of the gurhs, mouzahs, or putnas, is not obnoxious to the above objection. We are, at the same time, fully sensible of the force of the considerations which would suggest, even in these cases, the propriety of restoring the Zemindars, where those persons shall, as in the case of the Rajah of Khoordah and the proprietor of Cordais, be connected with their estates by ancient ties.

196. It is accordingly, as above explained, our intention to restore the Zemindars of Cordais to the management of that estate, unless obstacles to the measure should occur, which we do not now anticipate.

197. With respect to the extensive pergunnahs, Rahung, Serain, and Chowbeescoond, we must ever greatly regret that they should have been sold to a strange

strange adventurer; and we are much disposed to think that it would still be desirable to induce the proprietor to relinquish his purchase by granting him a liberal compensation, and to make a village settlement on fixed principles.

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198. The minority, however, of the present proprietor, opposes an obstacle to an immediate arrangement of that nature; and it only remains for us, therefore, to take such measures, as by accurately defining the rights of the parties (those of the Zemindar being restricted to what Government could equitably sell) may obviate the mischiefs that must otherwise result from confiding the management of these pergunnahs to one possessing no hereditary influence or attachment.

199. With respect to the Rajah of Khoordah, it is more difficult to come to any satisfactory conclusion.

200. For some time, indeed, his restoration to the management of that zemindarry must be considered as quite out of all question, since such a measure could not, of course, be thought of at so early a period, after disturbances of so serious a character, while the Rajah is still a minor, nor indeed until he shall indicate a character and capacity adequate to so important a charge. The family, indeed, are stated to have long since relinquished all expectation of again having the management of that territory; and with a liberal pecuniary allowance, and the advantages and honours attached to the superintendence of the Temple of Juggernaut, the exclusion will not probably excite any serious feelings of discontent on the part of the Rajah.

201. It appears certain, as observed by your Honourable Court, that the Rajah could only undertake the management of the estate on terms involving a large sacrifice to Government; and supposing the re-establishment of the system which formerly prevailed under his father to be, as anticipated by your Honourable Court, one of the consequences of his restoration, this would, in our conception, be a motive to continuing his exclusion. The re-establishment and extension of the class of Pykes, on their former footing, would, we think, be a serious evil. The character of divinity and sovereignty attaching to the Rajah greatly unfits him for the proper exercise of the duties of a subordinate officer, and must ever render it difficult to enforce the obligations he owes either to Government or the people, without a recourse to measures that would shock the sentiments of the community. "When the Rajah gets "possession," Mr. Forrester observes, "he will be looked upon not as "Zemindar, but as what he formerly was, sovereign of the pergunnah; and "it will be long before the inhabitants trouble the Adawlut with any "complaints against him or his officers." Now fully admitting the propriety of extending our interference no further than it can be beneficially exercised, and thence of allowing in many cases the barbarous chieftains of savage tracts to use an almost unaccountable authority, notwithstanding the acknowledged defects of such a system, we cannot think we should be justified in following such a course in regard to the zemindarry of Khoordah. The people are now fully accustomed to our government; and having at length experienced the benefit of a certain and moderate assessment under the immediate protection of a British officer, are, we believe, little anxious for any change that would deprive them of that security. To the evils from which they once suffered, they will not again, we trust, be exposed; and even were the restoration of the Khoordah Rajah likely to prove more agreeable to the people than we think it would, still we should be disposed to consider it a measure by no means equally consistent with their ultimate interests. The improvement of the country, the maintenance of the authority of Government, and the extension of the public resources, are all likely to be best secured by the system of management now in operation, or one that shall bring the agricultural population into more immediate connection with the European officers of Government. We entertain, consequently, a strong opinion against the expediency of restoring the Rajah to the management of Khoordah; and the same observations apply, though with less force, to the zemindarry of Limbaee.

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202. We have not, however, yet come to any ultimate resolution, expecting before long to possess more satisfactory materials for a final judgment on the subject in its various bearings: In the mean time, we trust that the liberal provision made for the support of the Rajah, as above reported, will receive the sanction of your Honourable Court.

REVENUE LETTER *to* BENGAL,

Dated the 10th December 1823.

To our Governor-General in Council at Fort William in Bengal.

Revenue Letter to Bengal, 10 Dec. 1823. *Affairs of Cuttack.*

1. We now reply to your communications on the subject of the Revenue administration of Cuttack, contained in paragraph 337 of your general letter dated 30th July 1819; in paragraphs 1 to 105, 121 to 191, and 194 to 202, of your separate letter dated 30th March 1821; and in paragraphs 210 to 243 of your general letter dated 1st August 1822. As the paragraphs in the former of these letters only referred us to the correspondence which you had transmitted, and signified your intention of treating the subject fully in the subsequent separate letter, it is to this latter communication that the following paragraphs of the present despatch will principally refer.

Par. 1 to 10.—Cuttack annual documents transmitted, and the different sources adverted to, whence the information now acted upon has been derived.

2. No remark is necessary.

Par. 11 to 34.—Measures adopted relative to the outstanding arrears which had been accumulating from 1222, and successful result of the Revenue administration in 1226 and 1227.

3. On the different causes which brought the Revenue affairs of Cuttack into that state of confusion from which it is your endeavour now to retrieve them, we have already so fully stated our sentiments that it is unnecessary to revert to them.

4. When Mr. Ker, who was appointed Commissioner with full powers, both revenue and judicial, arrived in Cuttack, the arrears, including Rupees 11,46,327 due on account of the current year 1225, and excluding the revenue of Khoordah, of the realization of which there was no expectation, amounted to Rupees 18,28,269.

5. Government had prescribed limits to the strong means of enforcing the payment of arrears by sale of the lands of defaulters; and the existence of a burthen from which the Zemindars saw no prospect of being able to relieve themselves, repressed the exertions necessary to keep their annual payments to Government equal to the sums which were annually becoming due, and thus to avoid a regular increase of arrears.

6. In these circumstances, we have no doubt of the policy of the measure which was adopted, of relinquishing such a portion of the arrears as appeared to be hopeless, and were operating so hurtfully upon the prospect of the future years, in favour of those proprietors who exerted themselves to make good the revenue of 1225.* And that the measure was skilfully, as well as diligently carried into effect, sufficiently appeared by the result, since the aggregate balance was reduced to Rupees 8,90,198 by the close of the year 1819, and the revenues of 1226 and 1227 were realized within the respective years, with a balance in each of about 40,000 rupees.

7. You say that, "considering the habits of the people, and the system of "revenue management which had so long prevailed, it was not to be expected "that the above objects could be accomplished without a recourse to the "sale of lands." Accordingly we find that, in the sales held in 1818, eighty-eight mehals, bearing a jumma of Rupees 68,652, were disposed of; thirteen, bearing a jumma of Rupees 8,467, in the next year; and four, bearing an aggregate jumma of Rupees 1,091, in the succeeding year.

8. A

* Rupees 5,81,944.

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8. A sum of Rupees 68,652 bears no small proportion to the aggregate jumma of the country. We cannot doubt that they were cases well-selected, where lenity had been sufficiently tried, and all just claim to forbearance forfeited. What, however, we always apprehend in such cases, is that the sale may have transferred a greater interest than you are justified in disposing of. Under a temporary settlement, for example, the purchaser may have given value only for the remaining years of the settlement; and for this inadequate consideration, the original holder may have been compelled to relinquish a property which belonged to him in perpetuity. This is a point to which we desire, in a most particular manner, to call your attentions, because, if such be the effect of the sales in question, justice requires that they should be instantly suspended. With respect to that other point of primary importance, the rights of those who may have property as joint or under-tenants in the lands so transferred, we think it unnecessary to repeat what we have so frequently said, because you appear to us to be sufficiently impressed with the importance of guarding the rights of such persons, and we cannot doubt that the necessary measures for that purpose are now in operation.

Par. 35 to 37.—The enactment of Regulation X, of 1818, and the personal character of the Revenue officers, have contributed greatly to the above favourable results.

9. The principal objects of Regulation X, of 1818, are to enable the Collector to arrest and put in confinement the person of a defaulter, and to substitute this mode of enforcing payment, as often as he may deem it preferable to the sale of his land. This measure was strongly recommended to you by the late Commissioner, Mr. Ker, as the surest means of averting the ruinous consequences which resulted from indiscriminate sales for arrears of revenue, and, in fact, of more effectually securing the regular realization of the public assessment. Should its practical operation necessarily lead to an immediate investigation of the causes of each individual arrear, as we should willingly hope it would, there can be no doubt of its deserving the preference to a measure which relieved the Revenue authorities from all those intermediate inquiries, so essential to the due administration of a country highly assessed, and peculiarly exposed to inundation and other calamities of weather. Still, however, it is a power very liable to abuse, especially as the intervention of the Judge is ministerial only, and may therefore be expected to operate as an inefficient check. This extraordinary power ought, therefore, to be exercised only in extreme cases, and much vigilance should be employed on the part of the superintending authorities, in taking cognizance of the proceedings of the Collectors in this respect; and it is for this purpose that we have here so particularly noticed the danger. It is also to be considered, that confining the person of a debtor has a natural tendency to lessen, not to increase, his power of finding the means to discharge his debts; and that such a remedy can only be approved, where the circumstances, as we fear is the case here, leave us only the choice of the least of two evils. We desire to have a special report of the number of cases in which the power of confinement has been enforced.

10. We are happy that you found in Mr. Pakenham an officer whom you could regard as eminently qualified to fulfil the important duties of Collector of Cuttack. As Mr. Pakenham was withdrawn from the collectorship of Shahjehanpore, we acknowledge the propriety of continuing his allowance upon the same scale, especially as the circumstances of Cuttack render the functions of Collector in that district not less arduous than they are in the Ceded and Conquered Provinces. We are happy that, by discontinuing the office of Collector of the pilgrim-tax at Juggernaut, the duties of which you have otherwise provided for, you have effected a saving which covers this additional expense.

Par. 38 to 46.—The division of the district into two collectorships was contemplated; but owing to the demands of the service and want of qualified officers, this was impracticable at the time, and two assistants to the Collector were appointed.—Also par. 240 to 243 of letter of 1st August 1822, relative to powers as Collector given to the Magistrate of Balasore.

11. We have, on previous occasions, declared to you the impression which we have in favour of the plan of confiding a large district to a principal Collector, with a sufficient number of subordinates. Cuttack appears to us a district to which this mode of administration is peculiarly well adapted, and we are happy to perceive that the measure, in so far as the necessity of the case has yet obliged you to have recourse to it in this district, has been productive of much benefit, both to the Government and

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and the people. We desire, accordingly, that the experiment may be tried to the fullest extent. In the plan which we have thus in view, we do not simply mean that a Collector, under the name of an Assistant, shall have the charge of a particular district, and be responsible for its efficient management: We intend that the principal Collector shall have the charge of the whole extended collectorship, and be responsible for the conduct of all the persons employed under him, as the head of any other department is responsible for the conduct of all classes of his subordinates, he at the same time having the power to regulate the sphere of their operations, in such manner as to him may seem most conducive to the right administration of the interests confided to his care.

12. That the extent of the district, and the difficulty of its administration, required an addition of the number of European officers, we readily admit; and, as a temporary measure, we do not object to the arrangements which you have made, and from which we have above observed, that the most favourable results have been derived.

13. Since the above paragraphs were written, we have perused the objections to this plan of managing an extended district, which you have adduced in paragraphs 42 to 54 of your letter dated the 1st August 1822. We shall give to them our best consideration, and transmit our opinion thereon when we reply to that letter in general. In the mean time, we must observe that they do not appear to us to possess that force which should induce us to withdraw the preceding instruction: We therefore still remain of opinion, that the experiment ought to be fully and fairly tried in Cuttack.

Par. 47 to 76.—Extension of the settlement for three years, *viz.* to the end of 1229 U. S. (September 1822).

14. Approving the principle of this extension, it is not necessary for us to comment at any length upon the details which you have presented, and which in general afford satisfactory reasons for the proceedings which you have adopted. When you have reason to be satisfied that the Government demand is nearly proportioned to what the circumstances of the country can afford, an assurance imparted to the people that no increase will be rashly imposed, may be expected to be conducive as well to general exertion and prosperity as to individual happiness

15. Though the jumma of 1227 fell below that of 1226 in the large amount of Rupees 1,27,325,* "as the country," you say, "had been evidently "deteriorating, from the consequences of over-assessment and the exactions "to which the people had been exposed," we can have no doubt as to the policy of limiting your demand to its actual resources, and leaving with the people the means of gradually recovering from the state of depression into which they had fallen. We receive with great satisfaction the assurance, that in Khoordah and Sumbhulpore, the jummas of which were considerably reduced, a most favourable change has taken place in the sentiments and condition of the people. We hope that your call for additional information with respect to individual rights, and other points of a general nature will be diligently followed up, and that arrangements for fully securing those rights, which can only be grounded upon information, will ere long be placed within our power.

Par. 77 to 86.—Arrangements with respect to the Rajahs of Khoorda and Cordais, and some small proprietors.

16. We recognize the propriety of the liberal policy which you have judged it expedient to adopt in regard to the Rajah of Khoordah. As you have assigned him a fixed stipend of Rupees 24,000 per annum, together with a malikana of ten per cent. on the jumma of Limbaee, his other estate, and have relieved him from all further demand on account of the balances due from his father, this indulgent treatment may be expected to have made a favourable impression, even on the rude people of the province to which he belongs. In continuing the settlement of Khoordah in 1228 at the same rate as in 1227, for which the reasons appear satisfactory, as well as in revising that of Limbaee, increased to the extent of Rupees 4,402, we are happy to observe that attention has

* Jumma of 1226 ..... Rupees 3,33,376
Ditto.. 1227 2,06,051
1,27,325

has been paid to the interests of the Ryots, and that you have taken measures, which we enjoin you diligently to pursue, for introducing the general use of pottahs.

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17. From the statements before us, we infer that the rights of the agricultural classes are involved in great obscurity and uncertainty; and further, that they have been treated as very limited in their extent. The Honourable Mr. Melville, one of the Deputy Collectors, in a very sensible report on the district subject to his management, says:* "If the Ryots ever possessed any "rights, all traces of them have been long obliterated, and the only positive "check to the exactions of the Zemindar is the apprehension of the depo- "pulation of his estate by the flight of his Ryots. The cultivators have, "from all tradition, been regarded purely as labourers. This appears to have "been equally true in the times of the Rajahs, the Moguls, the Mahrattas, "and the English. Under the Mahommedan and Mahratta Governments "very few of the Zemindars were in possession of their estates, and the "Aumils who managed them augmented or reduced the rents of the Ryots "according to their own judgment of the capability of the lands, giving, "however, the option of engaging on the new jumma to the old Ryot. If "the Ryots thought themselves aggrieved, they went in a body to the "Subahdar and shouted for justice, which was given or withheld at his "pleasure, without being guided by any defined laws or maxims."

18. That this opinion of Mr. Melville is practically correct, wherever exaction was practised according to a certain extent upon the Ryot and he was left with only the bare means of subsistence, is implied in the terms; and that such was very generally the state of exaction, there being nothing to hinder it, may, from many considerations, be inferred. It seems, however, to be not less certain, that with the idea of a right to perpetuity of possession on the part of the Ryot, that of a right to a certain limit on the annual demand to which he was subject, was never wholly expunged from the minds of the people, however, under the rapacious officers of an irregular Government or the indiscriminating management of our own, it might be disregarded in practice.

19. The opinion varying from that of Mr. Melville which Mr. Sterling describes as held by Mr. Ker, that the Ryots had the means of protecting themselves against the Zemindars, by making their own bargains as tenants against their landlords in England, is an old theory, which you have unhappily had experience more than sufficient to disprove. Notwithstanding this opinion, Mr. Ker found a class of persons who are called Mourousee Mocuddims, and whom he recognized as possessing a right in the soil, and subject only to an ascertained rate of jumma. The name suggests the idea of a similarity with the class of Merassidars in some of the more southern provinces of India. That the foundation of the rights of these Merassidars was laid in those of the proprietary class of Ryots, known in your provinces by the name of Khode Khast Ryots, seems to be sufficiently ascertained. Where rights and prerogatives, beyond those of proprietary Ryots, are claimed on the part of Merassidars, they seem in all cases to have been those annexed to the head Ryots, the managers of villages; and in many cases, when ages of exaction had destroyed the rights and obliterated the claims of the general class of Khode Khast Ryots, the claims of the descendants of those head-men under the title of Merassidars, seem to be all that are recognized in existence of the rights of the proprietary Ryots.

20. We are not informed what numbers Mr. Ker discovered of the Mourousee Mocuddims. The words employed lead us to infer that they are but few; and the natural inference appears to be, that their rights are all that are now asserted of the rights of a general class of Khode Khast Ryots, a class which the measures you are pursuing for protecting the interests of the cultivating Ryots may happily have the effect of gradually reviving.

21. As you have reason to expect that the Rajah of Cordais will manage his estate well, his restoration, and the other acts of indulgence which you have thought proper to extend to him, are approved. You seem to have had sufficient

* Dated 22d March 1819.

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sufficient reasons for allowing the Khandait of Huldea to hold his estate at a peshcush of Rupees 239 per annum, and to reward the Khandait of Mallea-pore with a sunnud of perpetuity at his present jumma.

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22. We also approve the grants you have been induced to make of seven small portions of land, rent-free, to as many individuals,* who, for the reasons stated, appear to have been proper objects of that indulgence.

Par. 87 to 89.—Relate to the offices of Putwarry and Canongoe.

23. The establishment of Canongoes in only three mehals is in considerable progress, though we cannot conclude, where so much confusion was to be remedied, that more was in your power. We receive with satisfaction the statements afforded of the preparations for the general establishment of that and the Putwarry office, though you give us no hope of very rapid advances. Whatever difficulties may present themselves to the establishment of these offices, we feel confident may be overcome by ordinary zeal and diligence. We trust that great discretion will be exercised in the selection of proper persons to fill the restored offices. The propriety of your authorizing a charge of eighty rupees per mensem for an establishment to translate, preserve, and arrange the records obtained from the mofussil, we see no reason to doubt.

Par. 90 to 93.—Lakeraje tenures.

24. The evidence respecting the lands held exempt from the public assessment in this province is in a most unsatisfactory state. The quantity to which claims have been preferred is very great, the number of sunnuds delivered in, according to the letter of the Commissioner dated 12th August 1820, being Rupees 1,58,742, and the number of beegahs to which they relate 10,00,000. "Assuming the value of which," says the Commissioner, "at the low average rate of one rupee per beegah annual rent (such "lands being for the most part well cultivated, and the most productive in "the district), the total value of the lands held free of assessment in Cuttack "will be equal to two-thirds of the Government revenue of the district."

25. It is presumed, and we doubt not with perfect justice, that a large proportion of these claims are fraudulent. The examination, however, of such a number of cases is a subject of serious consideration, and the means by which it is to be accomplished, to any degree of satisfaction, are not easy to be devised. The letter written by Mr. Secretary Mackenzie, under date the 17th November 1820, contains observations and views upon the subject, for the most part correct and judicious; but it seems that you have, as yet, only so far made up your mind, as to be able rather to say what ought not to be done, than to lay down with any precision the course which ought to be pursued.

26. We concur in opinion with you, that the circumstance of having delivered in a sunnud for registration, can be regarded as proof of nothing beyond the simple fact of the existence of a claim. Whether the claim is well or ill-founded, must be determined by a consideration of the separate evidence which can be adduced in support of it. Under all the circumstances of the case to which we need not more particularly allude, we agree that the penalty annexed to the neglect of presenting sunnuds for registration, in consequence of proclamations assigning periods beyond which no claim would be admitted, would be in danger of operating with extensive injustice, and that nothing here can afford the requisite satisfaction, but an adequate investigation, by itself, of each particular claim.

27. It is perfectly evident that this investigation is entirely of the nature of a judicial proceeding, in which the Government is one of the parties and the individual claiming the other; and the grand question is, in what way to proceed in order to do justice between them.

28. There

* To Loknath Bulgar Sing and his son ..... a jageer of fifteen batties of arable land.
To Bishonath Hurreechunder and Adikund Bideahur Rea ..... a jageer of twelve ditto..... ditto.
To Sunt Putnaick ..... a jageer of eight ditto ..... ditto.
To Soodersun Murrender Sing..... a jageer of eight ditto ..... ditto.
To Pinaike Santra..... a jageer of eight ditto ..... ditto.
To Koonjoo Kalapohar..... a jageer of one ditto..... ditto.
To Nund Koodna Sing..... a jageer of one ditto..... ditto.

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28. There are two important circumstances which seem to render it inexpedient to leave these cases to come in the ordinary way of civil suit before the Zillah Judges. In the first place, they are so numerous, that the time of the Judges, already fully occupied, would not suffice for so great an additional load of business. In the next place, the constitution of the courts, and the qualifications of a great proportion of the Judges, fit them very imperfectly for the species of inquiry best adapted to the elucidation of cases of the peculiar nature of those in question.

29. We perceive with satisfaction, from the letter written, under your order, by Mr. Secretary Mackenzie, that you are availing yourselves of the information afforded by the surveying operations which were executed in Baroach. "The formation," you say, "of a settlement of the land revenue, if conducted "on the spot with the desired leisure, village by village, obviously affords a "very favourable opportunity of inquiry into, and deciding on claims to hold "land free of assessment, and of determining precisely the extent of the land "which the parties may actually hold, or be entitled to hold, and the manner "in which the profits of it are appropriated." The letter then adverts to the importance of surveys and admeasurements, with a view to the same object; and says that "Government designs to take an early opportunity of requiring "the Surveyor-General to furnish a general report on the subject of revenue "surveys, with specific reference to the Baroach survey, and in connection "with the formation of a permanent settlement in the Ceded and Conquered "Provinces: and the Government of Bombay has been requested to furnish "further information on some points connected with the extent of the establishment employed, and the charge attending the operation."

30. That this attention to the determination of limits and quantities is a necessary foundation for the accurate adjustment of rights, is evident. It is, however, to be remembered, that this is only one part of the inquiry, and that it would leave the subject in a state equally unsatisfactory, if the boundaries and extent of fields were ever so exactly ascertained, while the person or persons to whom each belonged were left uncertain. Both inquiries are necessary, and we can easily suppose that great advantage may be derived from carrying them on together. In this junction, however, it is carefully to be observed, that mensuration, and the ascertaining of rights, are operations of a very different nature; the one is a mechanical process; the other is an operation to ascertain certain facts of legal importance, by the collection and appreciation of evidence. Any common land-surveyor would be competent to the one: the other is a judicial proceeding of the highest importance, and cannot be well performed by any other than a person possessed of all the necessary qualifications of a Judge.

31. The number of questions to be determined relative to lakeraje tenures in this province, requires, it is manifest, the appointment of a peculiar tribunal for their determination, the ordinary courts being altogether incompetent to the duty; and among the practicable expedients in your power, nothing appears to us likely to accomplish the object more efficiently, than the appointment of a special commission, of the nature of that to which you resorted, for the decision of certain claims to recover possession of land illegally or wrongfully disposed of by public sale in the Ceded and Conquered Provinces, and constituted by Regulation I, of 1821. If such a judicial commission as this were appointed, and along with it a surveying establishment, the exact determination of quantities and boundaries, and the exact determination of rights, might be carried on at the same time, and every part of the requisite knowledge would in this manner be acquired.

32. It is worthy of consideration, however, that the surveying and judicial establishment, if placed in operation for the purpose of determining the quantities of lakeraje lands and the individuals who have rights to them, might at the same time, and as it would appear, with a great saving ultimately of time, and labour, and expense, perform the same class of inquiries with respect to the other lands of the province, and thus afford a complete and accurate record of boundaries and tenures throughout Cuttack. We offer this as a suggestion,

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suggestion, of which, of course, you will judge, with a more accurate reference to the circumstances of the case than can be made here. We also desire, that in the estimate you may form of advantages and disadvantages, a full account may be included of the probable cost; and that our opinion may be taken before any thing is decided by which considerable expense can be incurred. What we regard as of primary importance is not so much the choice of means as the accomplishment of the end, which, in the determination of all questions regarding rights, and more especially those upon the large scale, requires that the investigation and decision should be performed under all the securities for right decision which a good tribunal affords.

Par. 94 to 103.—Lands held free for the support of religious institutions.

33. We concur in most of the sentiments which you have expressed upon this subject. When alienated by a competent authority, you doubt if they could be resumed for the purposes of Government, even though the revenue of them should be found to be misapplied. We think, however, that you may justly make an exception, where forfeiture has been legally incurred by neglect of the conditions on which the grant was made. In other cases we agree with you, that it can scarcely be regarded as a matter of public interest to interfere. "The "misappropriations," you say, "though abusive, appear to you," and we doubt not justly, "in regard to most of the institutions in question, to be rather "of good than ill consequence to the public." One thing, however, in such cases is always worthy of attention, and that is, the inquiry whether, to objects of little or no utility which thus may have an expenditure devoted to them, might not be annexed other objects really beneficial; whether good institutions of education, for example, might not be combined with the services performed to an idol; and even, in some cases, whether the useful objects might not quietly and without offence, be substituted for the useless.

34. It was highly proper that you should issue orders for an accurate account of the extent and nature of the lands thus appropriated. When that is before you (and we desire its communication to us), it will be more perfectly seen in what way any endeavour can be made to derive from such a fund some general advantage.

Par. 104 and 105.—Lapse of a pension of 1,500 rupees per annum, granted to two descendants of a former Rajah of Khoordah of which 600 rupees were granted to the son of the one, and 250 to the widow of the other.

35. As these persons were without other means of support, and had a claim, you say, on the indulgence of Government, the proceeding is approved.

Par. 106 to 120.—Proceedings in the Salt department.

36. On this subject reply will be made in a separate department.

Par. 121 to 145.—Reply to such parts of Court's Judicial despatch, dated 19th July 1820, as relate to revenue subjects. Settlement of the land revenue.

37. This reply is in most respects satisfactory, and we shall accordingly notice only such parts as seem to call for observation.

38. You concur with us in opinion, that the postponement of the permanent settlement was in no degree the cause of the late disturbances. You go, indeed, so far as to say, that "there does not, in "your judgment, exist in the great body of the Zemindars any feeling, "either of expectation or disappointment, connected with our resolution in "this matter." You proceed, however, to state your opinion, that a permanent settlement ought to be made, from considerations both of public faith and of policy; but, at the same time, agree in the propriety of postponing that measure, till the necessary points of knowledge are fully acquired.

39. You are already in possession of our instructions to abstain from settling any land in perpetuity, till our assent is expressly obtained; and also to abstain from all such measures as may have a tendency to excite expectations which it may be found impracticable to realize. Our general views on this subject, and on the measures which you have proposed for acquiring the requisite knowledge respecting the lands, and the rights of the parties interested in them, will be more fully and precisely communicated to you in a sepa-

a separate despatch. In the mean time, it is only necessary to say, that we regard no measure as of greater importance than this inquiry, and no efforts of yours more entitled to our approbation, than those calculated to afford us the information in question, in its most perfect form and within the shortest time.

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40. You allege that a great mistake was made in our first proceedings in Cuttack, in treating the Zemindars as proprietors, when they neither possessed nor claimed "any general right of property in the lands under their manage-"ment." You have it in view to correct this mistake, where it may be found to be practicable, and to vest that property which does not belong to Zemindars in the Ryots, "where the land" you say, "is occupied by them as resident and united in village communities." In other cases to which this description does not belong, and we could wish that you had described such cases more particularly, you seem inclined to create what you call an intermediate class of rent-holders.

41. We mention these cases, in which you appear to have it in view to create property where it does not now exist, for the purpose of declaring that you are to consider all such creations as included in that interdiction which you have already received, to make any arrangements in perpetuity, till we have had an opportunity of determining whether they are, or are not for the public benefit, and, of course, till that knowledge is obtained, which ought to precede all final determination on the subject.

42. Although we are thus decided in our prohibition of all such steps as cannot be retraced, till the grounds upon which they are taken are sufficiently known, we are, at the same time, most anxious that the bounds of moderation should never be passed in the assessment, and concur also in the views which are so strongly pressed upon our notice by you, respecting the utility of giving that peace and security to the minds of the people, which are much impaired by a demand varying from year to year.

43. There are two modes of proceeding for the attainment of this end. The one is, to make settlements or leases for long periods at once; the other is, to continue the same assessment without variation, where no peculiar reason requires a re-adjustment from one period to another, but to make the periods of moderate duration, say of five years, the same assessment going on, perhaps, for ten, or even for twenty years.

44. Under the imperfect knowledge which you as yet possess, we are decidedly partial to the last of these two methods; because, when any material error is committed, especially when the rights of individuals or classes may be injuriously affected, the means of redress will be more easy than when a long settlement intervenes.

45. When you say that the equitable adjustment of the claims of individuals, which have been rendered so complex and entangled by the sales of land and misapprehension of the extent of the interests transferred, will not be found insuperably difficult, it would have been a great satisfaction had you been prepared to state an outline of the plan by which you expect that this very difficult object is to be obtained. As the want of an expected report from the Commissioners was all that prevented you, we hope the communication will not be delayed.

46. The solicitude which you express, to take effectual measures, in all cases, for securing the interests of the Ryots, afford us the highest satisfaction.

Par. 146 to 165.—Reply, in continuation. State of the assessment in Khoordah.

47. The view which you have taken in these paragraphs of the errors committed by the Revenue officers on our first assuming the administration of this district, and of the course which it is now proper for you to pursue, appears in all respects worthy of our approbation, and anticipates every thing which we should have deemed it necessary to add to what we have already communicated to you upon the subject.

Par. 166 to 176.—Reply, in continuation. State of the assessment in Cuttack generally, as compared with the means of payment.

48. You profess to have still insufficient information to form any decided opinion on this subject. We are pleased with the zeal you display for speedily supplying this defect. You seem not to think that the country is suffering from over-assessment. If this important fact is well ascertained, and if you are able, as it is to be your endeavour, "to protect the cultivators from "undue exactions on the part of the Sudder Malguzars," the progress of evil will be arrested, while the inquiries necessary for perfecting the administration of the country are going on.

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Par. 177 and 178.—Reply, in continuation. Ferries.

49. On the subject of ferries, generally, we have communicated to you, on previous occasions, our opinion respecting the rules which it will be most expedient to adopt. In respect to the ferries where land has been allotted to defray, or contribute towards defraying, the expense of affording passage to the public, we are satisfied with the instructions communicated in Mr. Secretary Mackenzie's letter, dated 5th September 1817.

Par. 179 to 194.—Reply, in continuation. Sales of land for arrears. Currency in which the revenue is paid. Remission of balances. Salt monopoly.

50. On the subject of these sales we have spoken in a preceding part of this despatch. You express a very favourable opinion of the village settlement of the extensive mehals under the Deputy Collector, and we should concur with you, if we were satisfied respecting the securities against injustice and oppression in the partition of the burthens and benefits within the village. At present we feel great apprehension that, under a village settlement, the combination of a few of the leading men of the village enables them to take to themselves too much of the benefits, and transfers to the rest an undue proportion of the burthens. The advantages of a silver currency above cowries are so indisputable, that if the complaints against the demand of payment in silver have ceased, and you are well-grounded in your opinion that they were without foundation, you are justified in preserving the currency unaltered. On the other points adverted to in these paragraphs your reply requires no observation.

Par. 195 to 202.—Reply, in continuation. Agency of hereditary influence.

51. In pointing your attention to the resource which might be found in the hereditary influence of leading families, in situations where the more artificial arrangements of our Government could not easily be introduced, we had in view as the evil to be avoided, much more the admission of a stranger, and perhaps an offensive stranger, to a station of influence through the medium of a purchase, than management of an estate by the officers of Government, to which you generally have recourse in cases of minority, in cases of great arrear, or other disorder in the management, but of which, under the name of khas management, you here express your usual dislike. We have had various occasions of stating to you that we did not understand the grounds of that dislike, and could by no means concur in it. We also wish you to observe, that you yourselves are not consistent in entertaining it. You express a most favourable opinion of the village settlement of the mehals under the Deputy Collector, though you say "this may, in one sense, be denominated khas management:" and in stating your reasons, which we deem sufficient to support your conclusion, why the Rajah of Khoordah should not be restored to his estate, you say, "the improvement of the country, the maintenance of the authority of "Government, and the extension of the public resources, are all likely to be "best secured by the system of management now in operation, or one that "shall bring the agricultural population into more immediate connection with "the European officers of Government."

We are, &c,

(Signed) W. WIGRAM,
W. ASTELL,
&c. &c. &c.

London,
10th December 1823.

EXTRACT

EXTRACT REVENUE LETTER *from* BENGAL,
Dated the 4th July 1817.

Revenue Letter from Bengal, 4 July 1817.

106. In the fifty-ninth to the sixty-ninth paragraphs of our despatch of the 1st November last,* we had the honour of drawing the attention of your Honourable Court to the proceedings of Mr. Salmon, the junior member of the Board of Revenue in the district of Bhaugulpore.

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107. On the dates noted in the margin,† your Honourable Court will find our further correspondence with that gentleman.

108. It will be satisfactory to your Honourable Court to observe, that the hopes which we entertained of some increase in the revenue of that district have not been entirely disappointed, although from the very defective manner in which the assessment was adjusted at the period of the decennial settlement, and the subsequent neglect of those means of information which we are now labouring to revise, the asserting of the rights of government, without risk of violating those of individuals, has in most cases become a matter of the utmost difficulty.

109. The inquiries pursued by the Acting Collector, Mr. Ricketts, under the immediate directions of Mr. Salmon, have already led to the resumption of certain lands held free of assessment, and have paved the way for still more considerable resumptions.

110. With respect to the waste lands, which formed the main object of Mr. Salmon's Deputation, the communications of that officer appear fully to demonstrate, that great difficulty would be found in rendering them available, as a source of additional revenue, by any direct procedure, and to evince, therefore, the expediency, at all events, of postponing the adoption of any such measure, until we shall be in possession of better means of information on those points of local detail, on which the just determination in each case must rest.

111. The correspondence to which we have now referred will abundantly satisfy your Honourable Court of our anxiety to avoid any thing which could in any way compromise the public faith, as pledged by the permanent settlement, and of our intention, consequently, in all disputed cases, to interpret liberally the conditions of the compact then entered into by Government with the proprietors of those provinces.

EXTRACT REVENUE LETTER *to* BENGAL,
Dated the 21st March 1821.

Letter from, dated 1st November 1816, par. 59 to 66.—Present the views of Government on the waste and other lands in Bhaugulpore, supposed not to belong to individuals, and describe the measures pursued with a view to rendering them available to the state.

Revenue Letter to Bengal, 21 March 1821.

24. From these, and paragraphs 106 to 111 of your letter dated 4th July 1817, together with the documents referred to in both letters, it appears that the revenue which is paid by the district of Bhaugulpore bears a very small proportion to its territorial extent. It also appears, that when you first adverted to the disproportion between the revenue and quantity of the land, you anticipated little difficulty in drawing from it a great increase of revenue. With this view Mr. Salmon, who had been appointed a member of the Board of Revenue and happened to be upon the spot, was instructed to remain with all the powers of a member of that Board, and to institute such inquiries as the attainment of the object might appear to require.

25. Mr. Salmon speedily discovered, that great as was the proportion of waste and unoccupied to that of cultivated land, there was hardly any portion of it to which the claims of individuals did not extend; and that to assert the rights

* See former Selections, Vol. I, page 342.

† Revenue Consultations, 8th November 1816, Nos. 1 to 3; 22d ditto, Nos. 4 to 6; 16th December, Nos. 19 to 20; 21st January 1817, Nos. 7 to 9; and 14th March, Nos. 16 to 20.

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rights of Government, through the forms prescribed by the Regulations, would be a matter both of difficulty and of time. In consequence, however, of the illness of Mr. Rocke, the presence of Mr. Salmon was urgently required at the Board of Revenue. You therefore deemed it proper to suspend his operations in Bhaugulpore, "leaving," you say, "to a future opportunity, "the practical prosecution of your plans for rendering the waste lands of "Bhaugulpore a source of increased revenue to the state."

26. In the several questions which we perceive from your correspondence to have been referred to you, in the course of these judicious proceedings, by Mr. Salmon and the Collector of Bhaugulpore, respecting particular portions of land to which, though held by individuals, Government appeared to have a right, your decisions and the sentiments you expressed, cautious of infringing the rights of the individual, and when any doubt remained upon the case, inclined to forego the pretensions of Government rather than incur the risk of injustice, we entirely approve, as creditable to the character of the Government and highly conducive to its interests.

27. From the report which was made to you by Mr. Salmon, dated the 24th February 1817, and the communication of Mr. Ricketts, the Collector of Bhaugulpore, it appears that the Zemindars in the district are enabled to advance pretensions to "the waste land as being included in their assessed estates," by the vague and inaccurate terms of the perpetual settlement, and by the very loose and most improvident manner in which it was performed. "The revenue engagements," Mr. Salmon says, "executed at that time by "the Malguzars, contained no specification of names or numbers of villages "comprizing each entire estate of the settlement; and the registers and other "records did not state the rukbeh of the villages separately, nor even the "estate in gross. The durkhausts and cabooleats of the Malguzars merely "name the entire estate, and the total sudder jumma or assessment of public "revenue, without any particularization of villages or extent, or any distri-"bution of the jumma. The registers and records of the settlement do "contain lists of villages, and a professed distribution of sudder jumma, but "apparently so loosely defined and so arbitrarily allotted, that very little "dependance can be placed on their authenticity or correctness." Mr. Ricketts, the Collector, in reply to Mr. Salmon, says, "From the way in which the "perpetual settlement and quinquennial registers were formed, it would "appear that no statements exist of the actual quantity of land in each estate, "much less in each village, or what part of it was cultivated and what waste, "or what were their several boundaries; and as the quinquennial registers "distinguish not the villages in or not in cultivation, and only state the total "jumma of the whole estates, the information you require cannot be obtained "from them."

28. Mr. Salmon most naturally mentions it as a subject of regret, "that "the orders of Government of 23d November 1791 should not have been "enforced." Orders requiring from all landholders an annual account, "specifying the name of each village, the boundaries thereof, the estimated "quantity of land in each, distinguished as mulguzarry and lakeraje, together "with an abstract thereof containing the distribution of the sudder jumma "upon each pergunnah, &c."

29. Under the difficulties by which Mr. Salmon felt himself to be surrounded, he suggests that the claims of Government should be resigned, as to all lands, however usurped, which have been taken possession of, to any useful purpose, by individuals; but that all such waste lands as still remained, in every practical sense of the word, unoccupied, should be declared, by virtue of the Mahommedan law, called Mowat, the property of Government, unless where the Zemindar could prove that the land in question was comprized in his estate at the time of the perpetual settlement. Mr. Salmon may be perfectly right in the first part of this recommendation; but when we find it stated by him in the same letter, and we believe very moderately stated, that he had "little "doubt that thousands of beegahs have been usurped by Zemindars beyond "the original limits of their estates;" and by Mr. Ricketts, in his report of 16th September 1816, that "it is a well-known fact, that in Bhaugulpore full "half the lands have been brought into cultivation since the period of the "decennial

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" decennial settlement;" we certainly do not feel that we are warranted in yielding to the suggestion of Mr. Salmon, without fuller and more accurate information than we have now before us, or than it has been in the power of Mr. Salmon or Mr. Ricketts to furnish, giving them every credit for a zealous discharge of their duty. We apprehend there will be more difficulty than Mr. Salmon foresaw, in deciding even the question with respect to the waste and unoccupied lands. We must own that we do not see how a principle of Mahomedan law can be applied to Hindoo property.

30. At the time of your latest despatch, you appear not to have come to any decision upon this question or the assessment of the cultivated land; but you had judiciously come to the resolution of placing the district under the charge of Mr. Deane, who was acting as Commissioner for the accomplishment of your plans relative to the offices of Putwarry and Canongoe in the province of Behar, and of waiting till you had the benefit of his reports, and of such information as the Canongoes and Putwarries might, upon the new plan, be able to afford.

31. Not only are the interests which are immediately involved in the decision of this question of great importance, but on the principles which will govern your decision with regard to portions of land gained by alluvion, and portions of waste cultivated under a doubtful title, similar questions affecting land to a great extent will, as you observe, be decided in other districts. We trust, therefore, that allowing all the time that may be necessary for acquiring information on this subject, you will not admit of any unnecessary delay. We hope you have been able to prevent the loss sustained in the death of Mr. Deane from long interrupting the operations originally confided to his charge. For forming your decision when the information is before you, we deem it the less necessary to give you instructions, because the sentiments which you have expressed in the correspondence before us appear to be exactly the same with those by which we could wish you to be guided: a scrupulous regard to fulfil the engagements of Government, to give the benefit of equitable construction to the individual whose claims are opposed to those of Government in all cases of doubt, and, above all things, to provide for the protection of the immediate cultivator, in cases where the relation between him and the middleman remains to be determined.

32. We are disposed to think that assistance might still be derived from enforcing those orders of 23d November 1791, mentioned by Mr. Salmon, by calling upon each Zemindar for an account of the villages and extent of lands to which he now lays claim. Whatever nobody claimed would, of course, belong to Government without dispute. Of that which any landholder did claim, it would only remain to be determined what portion he claimed without a sufficient title. We need scarcely observe, that in calling upon the Zemindars for such information, great caution ought to be used, in order to avoid exciting any apprehension that it is in the intention of Government to violate their rights under the permanent settlement.

33. In closing your remarks on the services which were rendered by Mr. Salmon in Bhaugulpore, you observe that, in whatever degree your expectations were disappointed in regard to the main object of his commission, it had been attended with " no inconsiderable advantage in the more efficient " conduct of the revenue officers of the district, resulting from a nearer and " more active control." You add, that it would be a matter of great importance, " to depute from time to time, a member of the Board of Revenue to " exercise a local control, especially in the more extensive collectorships;" and you regret, that the limited powers of a Board consisting of only two members, and charged with so great an extent of duty, are so little compatible with the important service which, otherwise, they would thus have it in their power to render. This remark of yours bears upon the same point to which so many of your remarks have lately been directed, the imperfect manner in which the duties of the Collector appear to be performed. Without the frequent presence of a member of the Board, the revenue business of many of the districts will, it seems, in general remain in a state very different from that in which it ought to be found. We have already intimated to you our desire

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to receive more detailed information with regard to this most serious evil; and we cannot refrain, on the present occasion, from repeating our injunctions to that effect.

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EXTRACT REVENUE LETTER *from* BENGAL, *Dated the 29th October* 1817.

Letter to, dated 8th April 1817, par. 112 to 121.—Remarks on the proceedings for bringing into cultivation the lands included in the Sunderbunds.

34. YOUR Honourable Court have already been informed of the appointment of the Commissioner of the Sunderbunds,* and of the views which led to the appointment, and the general nature of the duties assigned to him.

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35. In the proceedings of the annexed date,† your Honourable Court will find recorded a report from the Board of Revenue, submitting the communications received by them from the Commissioner in the Sunderbunds, relative to the progress made by him in the course of the past season.

36. From those documents your Honourable Court will observe, that the operations hitherto conducted by Mr. Scott have not been very extensive, having been hitherto confined to the tract of country possessed by that class of landholders denominated Puteetabady Talookdars.

37. For a detailed explanation of the nature of the tenures possessed by those persons, we beg to refer your Honourable Court to the reports of the Board of Revenue.

38. It may be sufficient to remark, that they appear to have received from Government grants of certain portions of waste land of which the right of property was distinctly vested in the Company, subject to the payment of a rent progressive in its rate per beegah, until the tenth or seventh year of their lease, and variable in its aggregate amount according to the number of beegahs brought under cultivation.

39. At the period of the permanent settlement, the rent assessed on the lands appears to have been specifically regulated with reference to the quantity of land in cultivation, and there is no reason to think that it was ever intended to alter their condition, or to put them on the footing of ordinary proprietors of the soil. The relation in which they stand towards the Government corresponds very nearly with that in which the class of dependent Talookdars, denominated Junglebooree, stand towards the Zemindars.

40. By a subsequent oversight of the officers of Revenue, the Talookdars in question have been permitted to occupy considerable tracts of land beyond the limits assigned to them in their title deeds, and without being subjected to any increase of revenue.

41. In their original title, it was stipulated that measurements should from time to time be made of the lands held by the Talookdars, with a view to the periodical adjustment of their jumma.

42. Mr. Scott's first operation, therefore, after the necessary preliminary inquiries, was the measurement of the lands comprized in the talooks in question.

43. The season, however, being considerably advanced before he commenced, and it being necessary to suspend his operations during the height of the rainy season, he has only effected the measurement of 44,151 beegahs, of which 37,931 beegahs are liable to assessment, and the settlement of which the Commissioner is now conducting.

44. Although as your Honourable Court will have anticipated from the above remarks, the title of the Talookdars to the property of the land possessed by them might, in our judgment, be in strictness contested, it is yet our intention,

* See former Selections, Vol. I, page 346.

† Revenue Consultations, 17th October 1817, Nos. 12 to 14.

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intention, in ordinary cases, to leave them undisturbed, and to admit them to engagements as proprietors, provided they consent to the payment of an adequate jumma.

45. With regard to the rate of assessment to be adopted in the settlement of the lands in question, your Honourable Court will perceive that our sentiments do not wholly coincide with those entertained by the Board of Revenue The Board have recommended, on the grounds stated in their report, that the demand of Government should not exceed eight annas per beegah.

46. From the information, however, furnished by the Commissioner, there appears reason to conclude that this rate of assessment is altogether inadequate; and the Board themselves admit that one rupee per beegah does not exceed the just amount of the public dues.

47. There appears reason to hope, that there may be found some lacs of beegahs liable to assessment; and, in our judgment, the considerations urged by the Board of Revenue are by no means sufficient to justify the relinquishment of Rupees 50,000 on each lac.

48. We are abundantly sensible, that with regard to lands to be hereafter cultivated, policy may dictate the offer of very liberal terms; but as it is obviously competent to Government to reduce, as far as it may deem proper, its prospective demand on such lands, it is not apparent that the full assessment of those lands which are now in cultivation will materially impede the future improvement of the country. But although we are by no means satisfied with the reasons hitherto adduced by the Board in support of the proposed limitation of the assessment, we have deemed it right to leave the matter entirely open to future discussion: we have accordingly informed the Board, that although we cannot recognize the propriety of limiting the rate of assessment by any arbitrary scale, unless some express stipulation shall impose a distinct restriction, yet if, on further information, they should deem eight annas per beegah an adequate jumma, it was by no means our wish that they should view the orders issued by us upon the present occasion as dictating a higher demand.

49. We have already noticed some of the circumstances by which the operations of the Commissioner have been greatly restricted.

50. Independently of those circumstances, we have long had reason to believe that the existing regulations, as applicable to lands held free of assessment or at an inadequate jumma, and the rules by which the inquiries of the Collectors in regard to such lands are so greatly restricted, had operated very injuriously in impeding the progress of Mr. Scott; and we were satisfied of the necessity of modifying the existing Regulations applicable to the above points, and to provide, at the same time, distinct rules for the conduct of the Revenue officers, in asserting the rights of Government to lands not included within the limits of estates for which a settlement has been concluded, to which no regulation is expressly applicable.

51. We accordingly had instructed our secretary, previously to the receipt of the report from the Board of Revenue now under consideration, to prepare a draft of the legislative rules which were requisite for the above purpose.

52. It appeared expedient, for the present, to limit the operation of the Regulation to the districts in which it was most urgently required, *viz.* those which border on the Sunderbunds, and in which the largest portion of lands coming under the above description is to be found. The operation of the Regulation which was prepared under the above instructions, and which we have passed as Regulation XXIII of the present year, is accordingly confined to the Twenty-four Pergunnahs, Nuddea, Jessore, Dacca, Jelalpore, and Backergunge.

53. We have likewise deemed it right to confine its provision to the mere assertion of the right of Government to derive a revenue from the land, without touching on the more intricate question of the right of property. We see reason, indeed, to believe that considerable advantage might result from fixing, by a legislative enactment, the question of property to churs; but the question

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question is, at the same time, one more properly determinable by the judicial authorities, in reference to local law and usage, and at all events, when considered as a subject of legislation, is one of peculiar difficulty.

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54. We have reason to believe that the late Mr. Deane had long turned his attention to that subject, and had been employed in digesting such a system of law, embracing both the rights of individuals and Government, as would, with little innovation on general usage, have tended materially to establish principles which would, in their operation, have been attended with the most solid practical advantages.

55. The lamented death of that officer has, however, deprived us of the valuable aid which we should otherwise have doubtless received in the consideration of the question. Under these circumstances, the present Regulation may not, perhaps, embrace every point which it might have been desirable to fix, but we are not aware that any of its provisions are calculated to oppose future improvement.

56. By means of it, we trust that the success of the Commissioner in the Sunderbunds, in the ensuing season, will be materially facilitated; while, at the same time, the objects contemplated by us in the appointment of a separate Collector of Backergunge, will doubtless be rendered much more easy of attainment.

57. We have transmitted a copy of paragraph 116 to the Military department, from whence the necessary orders will be issued for furnishing your Honourable Court with a copy of the survey executed by the late Lieutenant Morrison.

114. On the proceedings of the annexed date,* your Honourable Court will find recorded our correspondence with the late Commissioner in Behar and Benares, in regard to the difficulties experienced by the Revenue officers in the resumption of lands held illegally exempt from assessment, by a suit in court, under the provisions of Regulations XIX and XXXVII, 1793.

115. On this subject we had long been persuaded of the necessity of some alteration in the existing rules; and on a consideration of the communications from Mr. Deane, now alluded to, we deemed it expedient to extend to the districts subject to his control the operations of Regulation VIII, 1811, and Regulation V, 1813, by which the decision of such cases is vested in the Revenue authorities, subject to an appeal to the established courts of judicature.

116. We accordingly have passed a Regulation to that effect. For more detailed information in regard to the grounds on which this resolution was founded, we beg permission to refer your Honourable Court to our proceedings.

117. We must remark, however, that without the assurance which the immediate presence of the Commission, and the activity of the control thus exercised by it over the local officers, we must have hesitated to adopt this measure. With reference to the immediate supervision which will be exercised by the Commission, and the ready access which parties considering themselves aggrieved by the Collectors will have to it, we may hope that the instances will be exremely rare in which individuals will be really injured by the acts of the Revenue authorities; and that though, in some cases, the decision of those authorities will naturally be contested, yet that the number of appeals to the Court will not be numerous.

118. The same circumstances afford an equal security, that the just rights of Government will not be compromised. Had the district in question remained under a Board of Revenue, so far removed from them as the Presidency, or had they been placed under the control of a single Commissioner not endowed with the rare union of qualities which so eminently distinguished Mr. Deane, we must have apprehended that, by the adoption of such a measure, the interests both of Government and of individuals might in some instances have suffered,

* Revenue Consultations, 18th July 1817, Nos. 41 to 45.

suffered, and that the institution of suits in the Courts of Judicature would have been frequent.

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119. If, then, the present measure shall, as we hope, tend materiallyto the improvement of the public resources, that consequence must be regarded as attributable to the establishment of the Commission in Behar and Benares.

120. Mr. Deane subsequently suggested to us the expediency of extending the provisions above-mentioned to other lands held under mocurrery, or other tenures at an inadequate jumma.

121. Previously, however, to the adoption of that arrangement in Behar, we deemed it right to consult the other Revenue Boards, and we have not yet adopted any final determination on the subject.

122. Adverting to the peculiar nature of the tenures under which many lands are held within the tract of country to which the operations of the Commissioner in the Sunderbunds had extended, or were likely to extend, and to the nature of the pretensions likely to be opposed to that officer, we deemed it proper (as your Honourable Court will observe by a reference to the Regulation already alluded to in a former part of this despatch) to adopt, in regard to these, the principle suggested by Mr. Deane in its full extent.

EXTRACT REVENUE LETTER *to* BENGAL,
Dated the 2d May 1821.

Letter from, dated 29th October 1817, par. 114 to 122.—A measure intended to facilitate the imposition *of Government assessment upon unassessed lands.*

90. The facts, as we have collected them from the documents referred to in the paragraphs quoted in the margin, are these. Mr. Deane, the Commissioner in Behar *and Benares, reported to you, from the information of the Collector in Bhaugulpore, that when the attempts of the* Collector to bring rent-free lands under Government assessment were opposed by the individuals in possession, the rights of Government became a question for the courts of judicature: that, in prosecution of those rights, the Collector had instituted seventy suits in the course of one year, and was about to institute as many more as would raise the total number to more than one hundred; and that, of these suits, two only had been decided.

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91. Mr. Deane computing that, according to this mode of administering justice, the cases already in dispute would not be decided in fifty years, and that the interests of Government would all this time remain liable to indefinite injury, conceived that a remedy was urgently required. You agree with him in regard to the *need* of a remedy, but differ from him most widely in regard to the *mode*.

92. What you have ordained and regulated is, that the Collectors shall not apply to the courts of justice at all: that they shall, in the first instance, decide the cases themselves, leaving it to the party dispossessed to seek, when he thinks himself aggrieved, a remedy by the courts of law. That is to say, you have done neither more nor less than transfer that hardship arising from the delay of the courts of justice, which you deemed intolerable in your own case, from yourselves to the opposite party. What you have done is, to constitute yourselves, by your own act, defendants instead of plaintiffs; and that, in each instance, preceded by the material circumstance of the extra-judicial and arbitrary dispossession of a man from a property which he has been accustomed to enjoy and to regard as *his own*. *We must not allow ourselves to* suppose, still less to act as if we supposed, that the injury sustained through the delays of the courts of justice is a greater injury to us than it is to individuals. Every rational consideration must lead us to the opposite conclusion. The loss of an estate affects the individual more deeply, than the non-acquisition of a hundred is capable of affecting the Government.

93. The inference by which you appear to have been guided is, that in the cases in which resumption will be attempted by the Collectors, the opposition will seldom be well-founded, and that hence injustice will very rarely be sustained.

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sustained. We are sufficiently aware, that if Government enforce its claims only by application to the courts of law, it will be under the necessity of prosecuting a suit for every claim: that if, on the other hand, it enforce its claim by its own immediate authority, leaving the subjects to reclaim by law, those only sustain a hardship worthy of regret in the cases of whom the Collector has passed an erroneous judgment. In this case, however, the evil is apt to be very serious; for, with the loss of his property, the suffering party may have lost the means of applying for justice. If cases of this sort were ever so few, Government ought to be very unwilling to be the means of creating them. A danger may also be suspected, of supposing the number of such cases smaller than it would really be found. We can have no security that it would not be considerable. We may, however, be completely assured, that a large proportion of the whole number of those from whom the land was resumed would think that it had been unduly taken from them; and being deprived of the means of obtaining a legal decision, they would suffer under the sense of injustice, and communicate a share of their feelings to all who surround them.

94. Mr. Deane recommended to you a measure for obtaining a judicial decision, at once avoiding arbitrary seizures and avoiding delay. After mentioning the number of suits and the slow progress of decision, "Under these "circumstances," he says, "I venture to submit to your Lordship in Council "the expediency of constituting a special judge for the trial of these special "causes, by which means the whole might be decided in six months: and as "the skill acquired by such an officer, from a constant attention to this single "branch of public duty, would render him peculiarly qualified for carrying it "on in other districts, his services, at the expiration of the above period, "might be extended to the province of Behar, where numerous cases are to "be found of illegal alienations which may speedily be brought forward."

95. This expedient you have rejected, without assigning any reasons; while, at the same time, with regard to your own plan, you say, "we must remark, "however, that without the assurance which the immediate presence of the (*Sic. orig.*) "Commission, and the activity of the control thus exercised by it over the "local officers, *we must have hesitated to adopt this measure.*" It was necessary to have some security against the chance that the Collector, if left entirely to himself, might make improper resumptions; and you have no other security for the just exercise of the arbitrary power with which you have invested him, than the active control of the Commission. This security we, on our part, deem insufficient. You yourselves have said: "had the districts in question "remained under a Board of Revenue so far removed from them as the Presi-"dency, or had they been placed under the control of a single Commissioner, "and endowed with the rare union of qualities which so eminently distin-"guished Mr. Deane, we must have apprehended that, by the adoption of such "a measure, the interests both of Government and of individuals might in "some instances have suffered, and that the institution of suits in the courts "of judicature would have been frequent." From a view of all these considerations, and strongly impressed with an opinion that a real judicial inquiry should precede a resumption, it appears to us that the suggestion of Mr. Deane has much to recommend it, and that, under certain modifications, it might become an instrument well adapted to the end. The services of the Collector and of the Judicial Commissioner would conspire to the accomplishment of the same object, while each would be happily confined within the sphere of his own peculiar duties. In each district into which the Judicial Commissioner might repair, it would belong to the Collector, acting as the representative or agent of Government, to find out and bring before the Commissioner all the cases of land in which the title of the holder might appear to be doubtful, with all the evidence in his power to collect; and it would be the duty of the judge fully to sift the evidence, to carry through the judicial inquiry, and to pronounce a decision conformable to justice. It is still, however, incumbent upon you to remember, that an appropriate judicatory is only one of the conditions essential to the ends of justice: that another is a rule according to which it shall decide. Your first proceeding, therefore, doubtless is, maturely to ascertain and lay down the principle, according to which you mean to discriminate between the lands which you are entitled, and those which you are not entitled to resume, and to draw

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up a set of accurate rules, defining the several sets of cases which that principle would embrace. As far as lands of the description called lakeraje or badshahee are concerned, it appears to us that the legal question is not doubtful. The right of assessing all land held under that description without a valid title, was expressly reserved by the Regulation which made the settlement perpetual. But those lands, whether cultivated or waste, which, without being accounted for to Government at the time of the perpetual settlement, and without being held as under an express grant of exemption, were yet included within the limits of some particular estate, present a question wholly different, and which must be decided on other grounds. In the case of those lands, the assessment of which is clearly provided for by the provisions of the perpetual settlement, the only question which remains to be determined (but that a very grave and important question) is the equity of reviving a claim which has lain dormant for thirty years. The difficulty which, you will feel, attends this question, ought strongly to suggest to you the importance of prompt proceedings in following up the claims of Government, as well as the great importance of full inquiry and knowledge, before adopting a final arrangement in those provinces where no fetters are yet imposed.

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REVENUE LETTER *to* BENGAL,

Dated the 11th June 1823.

To our Governor-General in Council at Fort William in Bengal.

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Resumption of Rent-free Lands, and Assessment of the Sunderbunds.

1. Our last letter to you in this department was dated the 16th April last.

2. We shall, in this despatch, reply to such parts, yet unanswered, of your recent letters, as relate to the assessment of lands which heretofore have either been exempt from it, or been assessed on other terms than those which the rights and interests of Government may seem to require.

3. These lands are situated in different parts of the country, and are distinguished, in some instances, by considerable variety of circumstances. We shall take them in the order which seems most convenient for the statement of the opinions and instructions we have to convey to you, and begin with that tract of country which is distinguished by the name of the sunderbunds, important on account both of its great extent and its great fertility.

4. We have attentively considered the series of proceedings which you have adopted,* for acquiring a knowledge of the circumstances of that district, and maturing a plan for its future administration.

5. The great difficulty with which you have had to contend, and which is not yet removed, is that of ascertaining what portions of the country belong to individuals, and what are still at the disposal of Government and open to any arrangement which it may approve.

6. This inquiry also respects lands in two different conditions; either land which has been redeemed from the waste and rendered productive, or land which is still uncultivated.

7. Even of the lands which have been cultivated, the circumstances materially differ. Some parts have been cultivated under express conditions regulated by the Government; other parts have been cultivated, without any such conditions, by individuals, who through the long continued neglect of Government and its officers have, at their discretion, taken possession of certain parts of the waste, and have brought it under cultivation.

8. We shall, first of all, consider the questions which relate to such parts of the sunderbunds as have, in any of these ways, received cultivation; and next, we shall consider those which relate to that large portion of the district, the cultivation of which has not yet commenced.

9. So

* Letter, 1st November 1806, paragraphs 50 to 58; 4th July 1817, paragraphs 112 to 117; 29th October, paragraphs 34 to 57 and 184; and 17th July 1818, paragraphs 67 to 70. Administration of the Sunderbunds.

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9. So far as the permanent settlement has reached, so far the field of this inquiry is circumscribed. The persons who received estates by operation of that measure have a right to cultivate them without any additional assessment, whatever the limits to which they extend. The lands now in question are those about which it remains to be decided whether they were, or were not, included in the permanent settlement.

10. The inquiry, therefore, embraces two objects.—The first is, whether the said lands were, or were not, comprehended in the provisions of that settlement: the second is, under what species of management they should be placed, if still remaining at the disposal of Government.

11. From the documents which you have submitted to us, we perceive that seven talooks, in that part of the sunderbunds which was measured by Mr. Smelt in the year 1814, had been cultivated under the authority of pottahs. And the questions which relate to them are two: first, what were the rights conveyed by the original terms of these pottahs? and, secondly, what rights have since been conveyed, either by the permanent settlement or any part of our subsequent measures respecting the sunderbunds?

12. Besides these seven talooks, there is a portion of land in the Twenty-four Pergunnahs redeemed from the contiguous waste, and known, from the particular species of pottah under which they were held, by the name of puteet abady talooks.

13. We shall first consider the circumstances of the seven talooks measured by Mr. Smelt; and next, the circumstances, similar in many respects, of these talooks in the Twenty-four Pergunnahs.

14. With respect to the seven talooks, it appears that pottahs were granted for them in or about the year 1784, agreeably to the plan which was then adopted for bringing the sunderbunds into a state of cultivation. The terms corresponded nearly with those known by the name of the jungleboory tenure, no payment being required for the first few years, only a small payment for some years more, and at last the full jumma. The holders of the pottahs were to pay for whatever land they brought into cultivation: in other words, their payment was to increase as their cultivation extended; but they were under no other limit, with respect to the right of extending it, than the boundaries of their talooks.

15. The state of the question in these circumstances appears evidently to be this. The pottahs which were granted at a period antecedent to that of the perpetual settlement conveyed certain privileges or rights to the holders: afterwards a perpetual settlement took place, and granted privileges somewhat more extensive. Is it, or is it not to be inferred, that this settlement included the pottah-holders in question, and gave to them the same rights as it gave to those in other parts of the Bengal provinces with whom the permanent settlement was formed? To prove that it did not include them, the precise nature of the contract may be alleged. As these parties had engaged to hold and to cultivate their lands on certain terms, why, it may be asked, should the general measure of settling the lands in perpetuity be understood to annul that agreement?

16. On the other side, it may be observed that the permanent settlement was intended to be a general measure. If so, it seems to be implied that it included these Talookdars. With respect to the terms of the permanent settlement there is no diversity of opinion. Whatever was the payment stipulated to be made to Government at the time the settlement was concluded, the same was the payment to be made ever after, whether the party extended or diminished his cultivation. It appears that, up to the time of the present inquiry, the understanding on the part of Government has been, that the permanent settlement did fix in perpetuity the payments of these Talookdars, as much as those of any other persons with whom it had been concluded, since, whatever additional lands may have been brought into cultivation, no additional payment has been required of them.

17. As a further confirmation that the permanent settlement was understood at the time as including these talooks, it may be stated that, in regard to three

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of them, perwannahs granted by the Collectors in 1792 and 1793 are produced, which purport to fix the jumma in perpetuity, for the land both cultivated and waste.

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18. It is also evidence to the same effect, that by the authorities, both at home and abroad, in 1793, the idea of reserving any advantage to Government from the cultivation of the waste lands under the permanent settlement, appears to have been wholly renounced. Local scrutinies, periodical measurements, and indeed all detailed inquiries into the state of cultivation, were laid aside and disapproved.

19. The circumstances are very similar of the puteet abady talooks. As a considerable part of the Twenty-four Pergunnahs, at the time when they were granted to the East-India Company, was waste, pottahs to encourage the cultivation were granted on the same terms as those usually granted for waste lands, namely, to hold them free of assessment for some years, then to pay a small rent, increasing progressively, till it reached a certain amount at which it was to remain. To ascertain the quantity which had thus been cultivated, a measurement was to be effected every ten years. The last measurement was made in 1783, and the decennial settlement in 1790 was made without any measurement.

20. As the decennial settlement was made professedly for the purpose of serving as the basis of the permanent settlement, and became the permanent settlement by being declared perpetual, it may very justly be regarded as the same. It would appear, therefore, that the permanent settlement did expressly include the puteet abady talooks, because the decennial settlement did so. According to the terms of the pottahs, a new settlement should not have been made for the talooks till 1793, when the decennial measurement should have taken place. These pottahs were set aside that the puteet abady talooks might be included without measurement in the general decennial settlement of 1790. The decennial settlement, in which these talooks were included, was afterwards made permanent; and not less, it should seem, for the puteet-abady talooks than for any other part of the country which the settlement embraced. On this view of the case, we should undoubtedly be inclined, notwithstanding the sacrifice on the part of Government that may attend it, to admit the construction which is most favourable to the holders of these lands.

21. With respect to the limits of the talooks there seems to be no reasonable ground of difficulty. In the case of the seven measured by Mr. Smelt, the boundaries were distinctly specified in the pottahs by rivers, creeks, villages, cultivated lands, or other conspicuous objects: and though a certain number of beegahs were stated in the pottah, this seems to have been nothing but a common formality. An arbitrary number was set down, but was not designed, in any respect, to limit the rights of the Talookdar to extend his cultivation.

22. In the case of the puteet-abady talooks, it does not so clearly appear whether the boundaries were, or were not, marked out and defined by the pottahs. The presumption is that they were, because the term seems to imply a definite and not an unlimited portion of ground. If the boundaries of the talooks were set forth in the pottahs, all difficulty in regard to the extent of the rights of the parties is removed. The privileges, in that case, conferred by the permanent settlement, must, on strong presumption, be regarded as attaching to all the land included within those boundaries.

23. If the case should be that no boundaries were specified in the pottahs, the question then will be, what the boundaries are, which, by an equitable construction of the circumstances, should be assigned to the several properties under consideration?

24. In determining these limits, it may be considered as no more than a due construction of the privileges of the permanent settlement, to allow that they attach to all the land which any of the parties may hitherto have cultivated on the joint faith of the original pottah and the permanent settlement, the privileges of the pottah having merged in those of the settlement.

25. In all cases in which the land which was conveyed by the original pottah may have passed from the first owner, or his successors, by legal

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transfer, it will, of course, be considered that the same privileges which would have belonged to them, belong to any other persons to whom the land has been transferred.

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26. Such are the principles which, it appears to us, ought to guide your proceedings, in the case of those lands which have been cultivated under the sanction of pottahs. But it is not our intention absolutely to prescribe the course by which your proceedings should be regulated. We shall, however, expect that, in every instance in which you may differ from our general views, as they regard the interests not only of the early settlers in the sunderbunds, but of those of more recent times, you will state to us the grounds on which such difference has arisen, and refrain from all other proceedings until our sentiments thereupon are made known to you.

27. Much of the land which has been recently brought under cultivation in the sunderbunds has been cultivated without pottahs, and of this the greater part is claimed by the bordering Zemindars, as part of their estates.

28. These Zemindars appear to have been in the habit of extending their cultivation over the adjoining waste. Before the period of the permanent settlement, one or two feeble attempts were made, but not prosecuted, to make them define their boundaries. From that period till the time of which we are now treating, they had been left to cultivate with scarcely any question as to their limits; and, for the greater part of that time, the understanding of Government was, that what they had so cultivated was part of their estates.

29. In consequence of the ideas which gave rise to the Commission for assessing the sunderbunds, it was one of the instructions to Mr. Scott to ascertain and fix the boundaries of the contiguous Zemindars. Mr. Scott, however, represented as insuperable by the powers with which he was entrusted, the difficulties opposed to this operation by the Zemindars, who set up extensive claims, and refused the papers from which evidence might be drawn. The subject came under your consideration; but, without proceeding to any particular decision respecting the powers with which he desired to be furnished, you agreed to confine his operations, in the first instance, to the Twenty-four Pergunnahs; and before he had made any considerable progress, he relinquished all active concern in the duty from ill-health. We are informed, in your letter of the 17th July 1818, that his successor, Mr. Lind, the Acting Commissioner, had effected little up to that period, and in the absence of all further information, we conclude that the business has remained suspended. Mr. Scott, indeed, when he was obliged to interrupt his operations, declared that without greater powers, the Commission would only prove "an useless expense, "and had better be abolished."

30. The same reasonings which have swayed our judgment in the case of the people who have cultivated under the sanction of pottahs, are, we confess, not without their influence upon our minds in the present case.

31. When we advert to the fact, that the authors of the permanent settlement dispensed with the fixing of boundaries, and professed the policy of leaving the waste to the Zemindars, anticipating its rapid cultivation from the interest which these Zemindars would have in rendering land productive for which they would have no additional revenue to pay; that the border Zemindars have been allowed to extend their cultivation in the sunderbunds without interruption, and without any additional demand, from the time of the permanent settlement to the date of the present inquiry; and also, to the expectations which, under these circumstances, the Zemindars may have been reasonably led to entertain, we undoubtedly consider them entitled to a liberal construction of the terms of the permanent settlement. At the same time, limits may, and ought to be set to extravagant pretensions, if any such are advanced.

32. Boundaries were not, it is true, assigned by the permanent settlement to the lands of the Zemindars with whom it was formed: but it would be going much too far to suppose that all those extensive wastes in particular parts of the country not intermixed with the lands in cultivation, and which, perhaps, had never been cultivated from time immemorial, were intended to be included within that settlement, unless, indeed, all lands were comprehended within the

boundaries

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boundaries of zemindarries, which is a supposition altogether improbable. In like manner, we think it would be, in the present case, an extravagant conclusion, to infer that the vast tracts of uncultivated country known by the name of the sunderbunds were comprehended within the territorial limits of a few border Zemindars, or that because the particular boundaries of the estates of these Zemindars were not defined at the time the permanent settlement was made with them, the whole of the waste must be considered as embraced within the circle of that arrangement. A line, therefore, must be drawn somewhere; and it is worthy of the character of Government to shew great indulgence to the Zemindars in the operation. We are far from being insensible to the sacrifice which would, in this case also, attend such a measure on the part of Government in a financial point of view: yet we are ourselves disposed to think, that it would be more advisable, under all circumstances, to allow such parts of the waste as these Zemindars may have hitherto cultivated on what they may have regarded as the faith of the permanent settlement to remain as part of their permanently settled estates, than to act upon a construction of that arrangement which might appear to them to be harsh, if not arbitrary. All beyond the limits set to their zemindarries would, of course, henceforth be regarded as distinct from those estates, and where not otherwise claimed on a valid title, as remaining at the disposal of Government.

33. With respect to the only remaining class of persons who have cultivated any part of the sunderbunds, namely, those who since the time of the permanent settlement have cultivated without pottahs, and without being border Zemindars, the equitable course of proceeding does not appear to be difficult to be determined. They have no positive claim to hold the land on any terms, but paying for it as much as it is worth. At the same time, the terms of the pottahs which were formerly granted for similar parts of the sunderbunds, ought certainly to be taken, in this case, as an acknowledged standard; and where this principle of assessment is adopted, such land as has been newly cleared should not be charged till after a certain number of years, when the usual light assessment only should be demanded for the next few years, and the full jumma, as marked in those pottahs, should be taken for such portion only of the land as has been long enough in cultivation to make it subject to that demand. Custom, and other local circumstances, should be allowed to determine the particulars, and the law should have no retrospective operation.

34. When these cases are thus provided for, the questions with respect to the sunderbunds are nearly all of them solved. A great tract of uncultivated country would thus remain at the disposal of Government, to be allotted for cultivation on any plan which might appear the best adapted at once to the interests of Government and the good of the people.

35. The plan which would be most in accordance with the custom of the country, and probably with the feelings of the people, would be that of granting pottahs, on terms resembling those which were granted for the puteetabady talooks and those measured by Mr. Smelt.

36. The parties by whom applications might be expected to be made, would in general be either the neighbouring Zemindars and Talookdars, or Ryots. It appears from the report of the Board of Revenue, dated the 14th June 1816, that most of the recent cultivation which has taken place in the sunderbunds has been effected by the Ryots, at their own expense, even in those cases in which the neighbouring Zemindars have claimed the property. Where the Ryots are likely to be the persons by whom really the land is to be cleared and cultivated, the pottahs should be granted to the Ryots themselves.

37. This is the expedient which we should greatly prefer, as promising, we think, the best security for the happiness of the most numerous and useful class, and for the progression of the public prosperity.

38. When lands are allotted to such parties as apply for large quantities, care should be taken that they do not receive more than there is a prospect of their being able, within a reasonable time, to bring into a state of cultivation. It will always be easy to add to the quantity which an industrious cultivator may have received when that is sufficiently cultivated and the engager is ready for more; but if any man receives a large tract of land which he has not the means of making useful, he may be the cause of retaining a portion of the country

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country in a state of barrenness, when others would be ready to render it productive. The security which you have taken against this evil in the case of Saugor Island, may serve as an example; and the imposition of a light assessment, to be paid even for the uncultivated land, after a certain lapse of years, appears to us to be an expedient well adapted to the occasion.

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39. Since the preceding paragraphs were written, your Consultations of the 24th March 1820, and the 16th March 1821, have been received, under which dates are certain proceedings relative to the sunderbunds which have not yet been reported upon in any of your letters.

40. From the former of these Consultations it appears, that Mr. Petrie then held the office of Acting Commissioner of the sunderbunds, jointly with that of Collector of the ground-rents at Calcutta, from which we conclude that the Commission was still in force. Mr. Petrie, we find, had not served in the Revenue Department but in the judicial, until placed in those offices. His services were then required in the sunderbunds, and the Board of Revenue proposed that he should be relieved from the situation of Collector of Calcutta, by committing that charge to their Assistant Secretary; but you "did not "deem it advisable to send Mr. Petrie into the sunderbunds, having a "new arrangement in contemplation." In the month of March in the following year, we find the Board of Revenue again pressing upon you the expediency of measures being adopted, "without delay," for forwarding proceedings in the sunderbunds, and recommending that "an officer of experience and "ability might be appointed to the situation of Commissioner:" and on the 16th of the same month, you determined to re-establish the office of Commissioner "on its former footing," and to select for the situation an officer from the judicial department, and you accordingly made choice of Mr. Dale, the Register of the Zillah Court of Nuddea. This gentleman, we also believe, had never before been engaged in the performance of the duties of Revenue administration. You declared that "you were disposed to think that this "Commission would require to be invested with more extensive powers than it "was proposed to give it, and that a correspondent change in its constitution "would be found necessary;" but that, "before finally resolving on any such "changes," it was your wish to "make trial of the Commission as then "constituted under the existing law, but conducting its operations on a more "regular and systematic plan than would appear to have been hitherto pursued, "and with the advantage of a regular survey." A survey had been regularly entered upon in the year 1812; but we find, after being followed up for several years, it had long been suspended.

41. On the appointment of Mr. Dale to be Commissioner, you also appointed Ensign Princep to be the Surveyor to the Commissioner, intending to request Lieutenant-Colonel Mackenzie, the Surveyor-General of India, should his other avocations permit, to give instructions to Ensign Princep for his guidance in the execution of his duty. You on this occasion further observed, that "it would be advisable to place under Mr. Princep's orders one "or more persons of a subordinate class acquainted with surveying and land "measurement, but that you were not aware that any such were to be found:" a declaration which, we own, has much surprised us, when we bear in mind the numberless occasions on which, according to your Regulations, the operations of survey and measurement are required, and are necessary to be performed in the divisions of zemindarry estates; and more particularly when, at the very commencement of the proceedings adopted in the year 1814, for the purpose of bringing the lands of the sunderbunds under assessment, a measurement as well as a survey were considered indispensably requisite in the prosecution of that purpose. It appears from the Governor-General's minute of March 1816, that arrangements for forming a general institution for practical surveying was then contemplated by Government. We ourselves, in our despatch from this department of the 28th October 1814, called your particular attention to the necessity of taking measures for instructing natives in the details of such surveys as are more particularly adapted to revenue uses: yet we find that, at so advanced a period as the year 1821, you appear to have been as ill-prepared with the means for executing the operations of land surveying and measurement, as you were the first day you recorded the necessity of having these operations performed,

performed, and that, in truth, hardly any thing worthy of mention has been done for the accomplishment of those important objects you had in view in the sunderbunds since the subject first occupied your attention.

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42. We observe, also, that it is only to a limited portion of that tract of country that the operations of the new Commissioner of 1821 were then allowed to extend; and entrusted as this Commission is solely to an officer in the judicial department, who had never before been engaged in the discharge of duties in the Revenue branch of your service, we cannot entertain any sanguine expectation of a favourable result from his inquiries and proceedings.

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43. We cannot forbear quoting a passage from the minute of Mr. Stuart of the 1st of April 1818, respecting the Elakah of Kundee, which is extremely apposite to this subject. "The Judges," he says, "in many cases have no "experience in revenue matters. They have no proper officers to assist "their investigations in revenue questions; they are remote from the people; "numerous insulated cases pour in upon them from various quarters. Instead "of possessing any law or principle to guide their judgment, they are con- "strained to ascertain it, in each case, by a tedious examination of conflicting "evidence, brought forward in the spirit of animosity and litigiousness, and "perplexed by all the arts and chicanery in which the retainers of the courts "are so conversant." On the other hand, the duty of a Collector requires that he should be constantly engaged, more or less, in revenue investigations on the spot and among the people, which must, if he properly attends to the business of his office, enable him to acquire that practical knowledge and insight into revenue affairs that cannot be attained by the judges and Registers of our courts. This fact has been so frequently enforced and illustrated by the ablest and most intelligent of our servants, both in the Judicial and Revenue service, that it is the less necessary to dwell upon it in this place. The particular reflections which the design of such an experimental Commission, after so many unsuccessful experiments of the same nature, may suggest, we defer till we have received your own exposition of the views by which you were guided.

44. We find from your Revenue Consultations, to which we have referred, that certain proceedings which took place under the former Commission, are now for the first time brought on record. In these, though generally unimportant, a few facts appear which have attracted our attention. The principal are those which are attested by the petitions of the Ryots in some of the puteet abady talooks. It would appear that the cultivation has been pushed into the adjoining waste by the Ryots, for the most part at their own cost, under the encouragement of pottahs granted by the Talookdars. We infer from the instances which are here before us, that these Ryots are generally desirous of being relieved from their dependance upon the Talookdars, and of becoming the immediate tenants of Government by the resumption of the land from the Talookdars. The allegations of the ill-usage to which they are liable at the hands of the Talookdars are serious in the highest degree,* and indicate a want of protection for that class of the people which it is distressing to believe, and for which a remedy must be unceasingly sought.

45. In all cases, such as the present, in which Ryots have cultivated lands held by Talookdars or Zemindars under a questionable title, and in which Government, according to the views which we have explained above, may be disposed

* The petition of certain persons, Ryots of Kismut Kistnaranissore, dated 5th June 1818, sets forth as follows:—"That should your Honourable Board be pleased to order a settlement to be "made" (*viz.* for the lands which they possessed) "with Ramrulta Mitre (the Talookdar), it will "be the total ruin of your petitioners, and the loss of their exertions and money advanced, amount- "ing to nearly 85,000 rupees, as the oppression and injustice of Ramrulta Mitre is such as to "prevent the possibility of your petitioners remaining on the lands, they having been repeatedly "obliged to complain against his acts of oppression and injustice. That the said Ramrulta Mitre "has done every thing in his power to dispossess your petitioners, in order to get other Ryots at an "increased jumma. That he has forced us to advance him nearly one year's revenue That, in the "event of our refusal of any terms he may propose, he has us brought before him, ties our hands "together, flogs us, imprisons us in his own house, until we come to such terms as he may think "proper to dictate. That, in one instance, a complaint having been lodged against him for such "like tyranny and oppression before the late Mr. Elliott, the Magistrate, he was sentenced by that "gentleman to be imprisoned six months in the Foujdarry jail."

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disposed to deal liberally with their claims, it will be highly proper to make their consent to stipulations in favour of the Ryot a condition to this forbearance on the part of Government; to require compliance with the terms of the pottahs where they may have originally granted them, or the grant of pottahs upon reasonable terms where they do not exist; to insist upon their being recorded in the office of the Collector; and, in short, to take every security which the effectual protection of the Ryot may require.

46. In lands, also, to which the rules of the permanent settlement have been extended, you have reserved to yourselves the right of interfering to relieve the Ryots from oppressions and exactions on the part of the Zemindars; and it is a duty you owe to the cultivators, to exercise this power on their behalf whenever they may stand in need of it.

47. We find on your Consultations of the 16th of March 1821, certain minutes of the members of the Board of Revenue recorded in 1818, in consequence of a correspondence with the Commissioner, Mr. Scott, and the Acting Commissioner of that period, as to the rates that should be fixed on the lands that might be brought under assessment, on which subject it appears that a considerable difference of opinion existed among them, as well as between the Commissioner and the Acting Commissioner.

48. It is not our intention, at present, to enter into a discussion upon this matter; but we cannot help noticing, how ill-prepared all parties appear to have been to come to any agreement. In order to relieve the Board from the state of embarrassment in which they were placed from the want of any definite information to guide them in their proceedings, Mr. Buller stated, that "low "as his opinion was regarding village accounts and village inquiries, yet surely "they (the Board) could not admit the impossibility of ascertaining the real "state of the cultivation, and of the terms under which one or two villages "may be cultivated." It was observed by Mr. Buller, that "considering the "various interests of the different descriptions of Ryots, and the feuds which "generally prevail in a village, a good active officer may at all times obtain "pretty satisfactory information of the internal state of a particular village. "I am disposed to think that we should desire the Commissioner, as the "Talookdars are reported to have thrown every obstacle they can in the way "of his obtaining information respecting the resources of the lands, to proceed "to one or two villages, and to make a settlement with the Ryots for the "quantity of ground cultivated by each. Let the Commissioner," said he, "proceed to make a ryotwar settlement or a settlement with the Mocuddim, "Mundul, or head Ryots of the village. The Ryots, in order to be emancipated "from the Talookdars, will, in all probability, cheerfully come forward with all "the information the Commissioner can want. It will enable the Commissioner "to proceed with confidence in respect to the settlement of the remaining "lands." If this measure was to be adopted for the attainment of accurate information respecting one or two villages, "it would," he observed, "enable "him to proceed expeditiously with the settlement of others by means of "officers deputed by him. It was one which," as Mr. Buller added, "has "eminently succeeded in other parts of India, and one which the Court of "Directors is particularly desirous of being introduced in all practicable cases "in this country. The difficulties in the way of it, I know, are great, and "I do not expect myself that on a large scale it would succeed; but if it be "practicable, a successful adoption of it would be considered highly meritorious." Mr. Buller, in fact, appears to have been in favour of a trial, at least of the ryotwar system, throughout the lands that might be brought under assessment.

49. Mr. Salmon considered such a mode of settlement, as a general system, too precarious for adoption, and too detailed to admit of being properly superintended by the Collector. "Few," he stated, "knew the details and "minutiæ of village transactions:" but he immediately adds, "yet those "details and minutiæ are intimately and essentially necessary to the mutual "necessities and conveniences of landlord and Ryot." Mr. Salmon was further of opinion, that "even the partial measure of a ryotwar settlement in two "or three villages, would not be more conducive to the end in view than "a second visit by the Commissioner to the sunderbunds in person, to examine "any written accounts that were likely to be produced to him."

50. Mr.

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50. Mr. Swinton observed, that "if nothing was lost by delay, he should "be for trying the experiment proposed by Mr. Buller, of desiring the Com- "missioner to settle for one or two villages." He at the same time observed, "I own I was not aware that there was any difficulty in ascertaining the pro- "duce of a beegah of paddy: surely the accounts in the possession of the "Board ought to establish that beyond all doubt."

51. We are extremely doubtful, nevertheless, whether any certain information on that necessary point was within the reach of the Board. If such means of knowledge respecting the sunderbund lands had been obtainable, we presume that the Commissioner and the Acting Commissioner would have availed themselves of it: instead of which, it appears that their opinions as to produce and rates, widely differing from each other, are chiefly founded on hypothetical data, such as the calculations of Mr. Colebrooke in his "Husbandry and Resources of Bengal," and in no case on the results of local inquiry.

52. We are not in possession of your proceedings on the subject thus brought under the consideration of your Government by the Board of Revenue; but we think it quite necessary, on this occasion, to express our cordial approbation of the proposition of Mr. Buller for obtaining the information of which you evidently stand so much in need, by entering on the detailed ryotwar management of a few villages, which is the only certain way of obtaining it; and, we must own, we are much surprised that any member of your Board of Revenue should entertain any sort of doubt as to the expediency of adopting a measure so obviously suited to the purpose in view. As to the larger proposition of Mr. Buller, to try the experiment of that mode of management as a general system, it is not our intention to go into that subject at present, any further than to state, in confirmation of what is said by Mr. Buller as to this mode of settlement having been eminently successful in other parts of India, that it is the system that has been acted upon throughout extensive tracts of country, and that it has brought our European functionaries employed in the administration of the revenues to a more minute acquaintance with the landed tenures of India, and the rights and interests of the natives concerned in the agriculture of the country, than we possess in regard to any provinces in which that system has not been adopted.

53. We observe that, in some cases in which judicial decisions have been obtained on questions relating to the puteet abady talooks, the extent of the land belonging to the Talookdar has been determined by the number of beegahs inserted as a mere formality in the body of the pottah. For the reasons which we have stated above, we consider this decision as open to very strong objections; and we particularly direct that it may not be acted upon as a rule, till you shall have determined, with reference to the opinions expressed in this despatch, upon the general principles by which you are to be regulated in the assessment of all land similarly circumstanced.

54. If questions respecting rights should prove to be numerous and intricate, it will, you say, "be essential to have recourse to a Commission, so consti- "tuted as fully and satisfactorily to provide for justice being done between "Government and individuals, by decisions upon the spot." We presume that you have in view such a Commission as we shall have occasion to speak of in a subsequent part of this despatch, and such as you have appointed for a particular class of questions by Regulation I, of 1821. That questions, both numerous and intricate, will arise, it appears to us that you can hardly doubt, when you yourselves have informed us, that "though in regard to much of "the sunderbunds still in a state of waste, it may be hoped that the right of "Government to the property of the lands will not be contested, yet indivi- "duals will probably advance claims to *all cultivated land* and to the jungle in "its vicinity."

55. The jungleboory pottah, of which the form is inserted in your proceedings of the above date, appears to us to apportion duly the rights which should be conferred on the grantee, and defines them with accuracy. In particular, it provides an adequate remedy against the danger respecting which a caution was given in a former paragraph, should an individual hold more of the waste than he is able to cultivate. As we have some doubts respecting the propriety of impeding the free circulation of property, by preventing, as in the last clause

clause of the pottah, the alienation, by parts, of the land which it conveys, we are desirous to receive a particular account of the reasons by which that condition was suggested.

Letter dated 30th July 1819, par. 3 to 17.—Statement of the reasons for enacting the Regulation II, of 1819, and of the objects to which that Regulation is directed, *viz.* to fix the principle for assessing lands not included in any estate for which a settlement has been made, and to amend the rules for resuming lands held free from assessment upon invalid titles.

56. No measure could appear more worthy of adoption, than that of bringing under the public assessment lands of which no settlement had as yet been made by the Government. In the Regulation referred to, it is taken for granted that, at the time of the decennial settlement, which became perpetual, there was land to a great extent which was not included within the limits of any zemindarry; and to land thus situated, the first enacting clauses in the Regulation were meant to apply.

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57. Much difficulty, however, will, we apprehend, be experienced, in carrying the measure into effect, in consequence of the claims which, whether justly or unjustly, will be set up. The very loose and uncertain data upon which the decennial settlement was formed, and the general want of definition of what constituted an estate, will render it in most instances, perhaps, impossible to bring any precise evidence to determine whether it included such a portion of land or not. Nothing, therefore, will remain, but to fix its limits arbitrarily by a mere act of power: and if such a proceeding is not very cautiously and equitably adopted, it can hardly fail to produce alarm, and to excite odium against the Government.

58. The difficulties to which we now refer were foreseen, and strongly represented by the Board of Commissioners in Behar and Benares, in paragraphs 14 and 20 of their report dated 3d March 1818: and by the Collector of Bhaugulpore, in his letter of 29th May 1817. According to him, the Zemindars maintain that the engagements with them were "executed for "tappahs or grand divisions of land, and not settled on a specification of each "mouzah, uslee, and dakhlee, with the exact or computed quantity of land "appertaining to each, on which circumstance they declare their right to "the exclusive privilege of possessing and enjoying all the land acknowledged "or reputed to be within the limits of the toppah."

The Collector truly observes, that "the principles on which the perpetual "settlement was formed must, of course, have left in the possession of the "landholders much waste land as a source of improvement of their estates; "and this, when cleared, as Government have remarked, would obviously not "be liable to assessment." But, on the other hand, the rights of the state ought not to be abandoned, so long as it may be practicable to maintain them. It therefore becomes necessary to take measures for drawing, in the fairest and most equitable way that circumstances will admit, the line of demarcation between lands included, and not included in the permanent settlement.

59. We should have been able to form conclusions much less vague upon this subject, had there been before us a sufficient statement of proceedings adopted in execution of this measure. As we remain without this information, we desire that an account may, without unnecessary delay, be transmitted to us of all proceedings which have taken place in pursuance of the first clause of Section 3 of Regulation II, of 1819; and if such proceedings have been suspended, which we strongly suspect to be the case, what are the reasons which have led to that suspension.

60. In the second clause of the same Section, churs and all land formed by alluvion or by dereliction of the waters, since the period of the decennial settlement, are declared liable to assessment, on the same principle as lands not at that period included in any estate. On this subject we perceive that Mr. Stuart dissented on the following grounds. That what an estate gains by accession (and alluvion is accession) is part of that estate. That, according to the definition of an estate given in Clause 2, Section 2, of Regulation XLVIII. of 1793, it cannot be restricted to the lands of which it was actually composed at the time of the permanent settlement. That, in enacting the permanent settlement, an anxious enumeration was made of all reservations which could be supposed to affect the grant, among which is no mention of alluvions. That when the Government excluded abatement of revenue on account of any loss by

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by encroachment of rivers, the omission to declare that an addition would be demanded on account of acquisitions from changes by the waters, cannot have been unintentional. That to say the Government will otherwise sustain a loss, is no argument against a fair construction of a compact; and that shortly after the formation of the permanent settlement, when a case of alluvion occurred, the Government of that time declined to pronounce a general decision.

61. On the other hand it is urged, that no where in the proceedings relative to the permanent settlement does any evidence appear of an intention, on the part of Government, to relinquish the advantages accruing from alluvion and dereliction of waters. That whether these advantages were overlooked or not, it cannot be supposed, if Government intended to make such a sacrifice, it would have forborne to say so. That the encroachments, on account of which it was declared that abatement would not be allowed, could only be temporary and trifling ones, not those which permanently and decidedly rendered the estate unequal to the assessment. That if Government must thus lose by certain effects of the waters, it is but reasonable it should gain by those of a countervailing tendency. That the right of Government to derive a revenue from lands gained by alluvion is implicitly asserted by the Government of 1793. That according to the law of England, though land gained by small and imperceptible degrees belongs to the owner of the land adjoining, yet when gained suddenly and in considerable quantity, it belongs to the King. That the changes made by the rivers of India are so much greater than any thing in the contemplation of the legislators of Europe, as to preclude the application of their rules to a state of things to which they are not adapted, and for which they were not designed.

62. It is not necessary for us to enter into the discussion which would be requisite to shew wherein we concur, and wherein we differ with these reasonings on both sides; because we have the satisfaction of entirely approving the practical course which you have, in this respect, marked out for yourselves and pursued.

Letter dated 16th March 1821, par. 88 to 92.—Proceedings relative to alluvion lands in Tipperah.

63. In the paragraphs noted in the margin, you have drawn our attention to the decisions which you have passed relative to certain tracts of alluvion land in Tipperah, into the circumstances of which you had already deputed a Commissioner to inquire. The principles by which you were guided in these decisions, appear to us to be equitable and to have been correctly applied. Islands thrown up at a considerable distance from the main land, which had no connection with any man's estate, and to which no individual more than another had any ground to set up a claim, were declared to be the property of Government. Where the lands were so considerable, that on no reasonable construction of a contingent accession, which must have its limits, could they be considered as belonging to the owner of the adjoining land, the right of Government was asserted, while the interests of the individual were not overlooked, the new land being assessed for the benefit of the Government, while in other respects it was admitted to belong to the Zemindar, to whom the annexation appeared upon the whole to be the most convenient and useful. Lastly, where the lands acquired were not of considerable quantity, or had been gained to one part of an estate at the expense of another, you directed the unconditional relinquishment of them to the parties concerned.

64. What now seems to be chiefly wanting, is a rule by which the cases which fall under this head, and are intended for unconditional relinquishment, may be defined and practically pointed out, without risk of erroneous decision, to the officers concerned. To this point the attention of the Board of Revenue should be immediately and particularly directed.

65. In the Regulation is also presented a system of procedure for arriving at a decision, in these, and in other cases, of land held free of assessment on questionable grounds, intended as an improvement on the previous system, which you describe as having been marked by very serious defects.

66. According to the plan which is now prescribed, the Collector is to conduct the inquiry; that is to say, he is to take the evidence while the Board

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of Revenue is to decide: and most of the rules which you have laid down are judiciously framed for his guidance, in exploring the different sources of evidence.

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67. The Collector, when his proceedings are finished, is to transmit them, with a statement of his opinion, to the Board of Revenue. The Board is to review those proceedings, and after due notice to the parties, and receiving, if necessary, further evidence, to pass final judgment in the case.

68. For obviating the complaint that the appeal which was allowed to the courts from the judgment of the Revenue Authorities was rendered nugatory, by the inability of the party, when deprived of his land, to prosecute the appeal, you provided for his remaining in possession till the appeal should be determined, upon his giving security for the payment of the jumma and instituting the suit within a limited number of days. We are desirous of knowing what has been experienced to be the effect of this provision; for, to us, it does not appear that the inability of the party would in this way be materially relieved. And here, as at many other points, we are met by the unhappy consequences of a difficult and obstructed access to the courts of justice. If it were in the power of any man, and of every man, to obtain a review, by a competent tribunal, of any wrong proceeding in his case on the part of the Revenue officers, the process here recommended would be secured against any considerable inconvenience. But without this security, we cannot refrain from impressing upon you the probability, that hardship, if not injustice, will frequently be the consequence, unless a very vigilant superintendence is maintained.

69. We find in your Consultations dated the 24th November, 1820, a paper by Mr. N. J. Halhed, Judge and Magistrate of Moradabad, setting forth the insufficiency of the provisions made by Regulation II, of 1819, for the purpose of resuming rent-free lands, and recommending a course of proceeding which he regarded as better adapted to the end. We perceive that a copy of this representation was transmitted by you to the Board of Commissioners in the Ceded and Conquered Provinces, with orders to furnish thereon a report of their sentiments. This report we have not as yet received; but there are several points in the representation of Mr. Halhed, which induce us now to communicate to you some of the reflections which they have suggested to us.

70. One of the circumstances which appears to us particularly deserving your attention is the number of the cases requiring decision. Mr. Halhed says, that "in the smallest collectorate in the Upper Provinces, there are not "less than six thousand claims" (meaning claims of one description alone, *viz.* those to hold rent-free lands) "to be decided on. In many, such as Seha- "runpore and Meerut, Allygurh and Cawnpore, there are, at least, ten thousand "claims to be reviewed: in Moradabad certainly not less than twenty thou- "sand." We cannot suppose that Mr. Halhed would make this assertion without adequate grounds: and if it but approach to the truth, it must occur to you, as it did to him, that between this enormous mass of business and the means provided for the proper discharge of it, there is a lamentable disproportion.

71. Mr. Halhed asserts, what may be too certainly inferred from other sources of information, that "in favour of these claims a great mass of bad "evidence will be adduced, the falsity of which it will be very often not easy "to detect. In this country," he says, "great facilities are afforded to forgers "of public documents of all descriptions." In the declining days of the Mogul monarchy grants were made with very little consideration, by the princes of that house, of lands in parts of the country where they had no more than a nominal sovereignty. Mr. Halhed adds, "In this country it is easy to "procure the signature or seals of as many evidences as are required to any "document, true or false, provided they receive a very trifling sum." All registers and records are in the highest degree imperfect. On this subject he observes, that the Regulations direct that a registry of rent-free lands should be filed in every Collector's office, but that he had never been able to obtain the requisite degree of information which those lists ought to contain in any of the

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Revenue offices. "There are books," he says, "in each Collector's office, "containing the abstracts of the deeds by which the occupants of rent-free "lands claim to hold them, but it would take years to examine them before a "summary of the whole could be drawn out. The aggregate amount of the "land in beegahs is not to beascertained from the existing documents in any "of the offices; and in consequence of the notorious chicanery of the Canongoes "and Sudder Revenue officers, it it unknown whether the present occupants "held more or less land than their several title-deeds set forth. It is to be pre-"sumed, that in most cases a far greater proportion of land than is specified "in the documents produced has been surreptitiously retained by all." The Tehsildars, Canongoes and Sudder Omlah, who are bribed by the occupants, are interested in obscuring and perverting evidence. Mr. Halhed states, that when the Ceded and Conquered Provinces first came into our possession, the holders of rent-free lands crowded to the Revenue offices to present their documents, the greater part of which were forged or insufficient: that the superior native officers, or Dewans, and their dependants, made vast acquisitions, by causing them to be entered in the books; and that one Dewan was said to have carried off thirty lacs of rupees, realized in this way, and that his successor was reported to have taken with him no less than twenty lacs so acquired in a few years, which sums he was convinced were not over-rated. Mr. Halhed further observes that "the office of Dewan had, indeed, been "done away, but that the corrupt influence possessed by the people who held "that office was but more widely extended and diffused among the whole of "the Revenue Omlah." He adds, "to prevent investigation and inquiry, all "that a spirit of chicanery, vice, and iniquity can suggest, would be opposed "to a Collector. The offer of a handsome bribe would be the first attempt. "As that would be refused, recourse would be had to forged documents and "perjury, and an attack upon the character of the Collector would be made by "petitions and representations to the superior authorities, teeming with that "happy mixture of truth and falsehood which the natives of India are so "clever in manufacturing to serve their own ends." These are painful proofs of the insufficiency of your system of revenue administration for the prevention and detection of public abuses; but we notice them in this place, as affording an instructive exposition, by which it is clearly shewn, that he who decides upon the claims to rent-free lands will have, in most cases, to find his way through an obscure and intricate labyrinth, with hardly any thing certain to direct his steps. These difficulties will be increased, if he be not well-acquainted with the native languages and the character of the people, and conversant from previous service in the Revenue department with investigations of this nature.

72. In addition to these remarks upon the magnitude and difficulty of the business thus devolved upon the Revenue officers, some of his other observations are well deserving of notice. He asserts, that "the duties of a Collector, "especially in the Upper Provinces, demand his whole attention." As a proof of this, he remarks that "the very first step towards a resumption of rent-free "lands, namely, pergunnah lists containing the name of the original grantee, "that of the present occupant, the stated amount of the land, the quantity "actually in possession, and an abstract of the title-deed, have not in so long "a time been entered upon by one of the Revenue officers, that the Collectors," he adds, "cannot afford leisure to attend to investigations relative to rent-free "lands, must at once be obvious, from the known fact of the whole of the "claims to eleemosynary pensions or rosumnahs not having been finally deter-"mined, although the Ceded and Conquered Provinces have been under "British dominion for upwards of seventeen years."

73. Besides their want of time there is a necessary species of knowledge, in which Mr. Halhed infers that the Revenue officers cannot fail to be deficient. "They are ignorant," he says, "in most cases, of the forms of the courts, "and of the tenor and spirit of the law in judicial matters. From the circum-"stance of their not having been educated in the judicial line, they are igno-"rant of the requisites necessary in a cross examination, which can only be "attained by long practice and experience, and without which it is impossible

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" to extract the truth from an unwillingwitness. The result of a Collector's " inquiry is but rarely satisfactory in a judicial point of view." He adds, that " being interested in the decision, they very often over estimate the evidence " in favour of the revenue, and their decision is reversed in the appeal to the " courts; when, if they had been less easily satisfied with evidence making " for their own side of the question, they might, by further investigation, have " established a proof against the claimant."—" More suits," he says, " are " lost, from the little attention paid by the Collectors to the means of refuting " the arguments and allegations of the adverse party, and from the want of " knowledge as to the measures to be adopted in order to circumvent the tricks " and subterfuges of the attornies and pleaders of the courts and of their inter- " ested principals, than from defects in the right of Government or from any " other causes."

74. The want of time is an objection applicable, he thinks, no less to the Revenue Boards than to the Collectors. If the business which they have now to discharge gives them full employment, he concludes that they must be overwhelmed, when they shall have to consider the petitions which will pour in upon them as soon as the investigation of lakeraje tenures is prosecuted to any extent. These petitions and appeals to the courts, he thinks, will occur in almost every instance, and an incalculable amount of business may be counted upon as the result.

75. Having thus pointed out the defects which he believes will be found adhering to the plan which has been adopted for investigating the titles to rent-free possessions, he proceeds to recommend an expedient which he regards as much better calculated to answer the end. It is that of appointing a Commission, " to be composed of two European covenanted Civil Servants " to be selected from the Revenue and Judicial branches: the two Commis- " sioners to be vested with full powers to hold proceedings in a judicial form, " and to be empowered to execute the duties relative to the inquiries regarding " rent-free, ayma, and mokurreree tenures, which, under Regulation II, 1819, " devolve on the Collectors."

76. This expedient has been approved by some of your most experienced officers. A particular recommendation was made in favour of it by the late Mr. Deane: And we perceive that you yourselves, by Regulation I, of 1821, have decreed that it shall be employed in a very important set of cases, those relating to claims for possession of lands of which the parties may have been ousted wrongfully by public sales, and certain other transfers. On this measure we shall take an early opportunity of communicating to you our sentiments at large: And, on that occasion, we shall more fully explain to what extent we conceive the operations of so important an instrument of inquiry and decision might be usefully carried. At present it is sufficient for us to say, that we can see no reasons which tend to recommend it in the cases for which you have thought proper to employ it, according to Regulation I, of 1821, that are not of equal force to recommend it in those which are now under consideration, as well as in some others of a very important nature, to which we shall hereafter direct your attention. Of the two officers associated together, as proposed by Mr. Halhed, the Revenue officer, if a properly qualified one, will be found to be most efficient in the ascertainment of facts. The value of the services of the judicial officer will principally consist in applying the evidence to the state of the law, and in shaping their joint proceedings in conformity to the regulations. We are, however, clearly of opinion, that the rules for the guidance of these officers should be as plain and simple as is compatible with the ends of substantial justice; and that, in so far as the present Regulations for the guidance of the courts on appeal from the proceedings of the Commissioners may be more minute and formal than is necessary to the attainment of that object, they should be modified accordingly.

77. As the recommendation of Mr. Halhed was under your consideration and the result has not yet been communicated to us, we forbear from entering farther nto the subject at present.

78. We

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Letter of 16th March 1821, par. 32 to 36.—Proceedings relative to the resumption of lands held by the Canongoes in Behar.

78. We are extremely sorry that mistakes, so deeply affecting the happiness of many individuals, should have been committed by the Revenue authorities, in carrying into execution the provisions of Regulation II, of 1816. This enactment directed the resumption of such lands in Behar as had been held by the Canongoes in virtue of their office. It appears that no sufficiently careful inquiry was made at the time into the tenures of the lands which were subjected to assessment in pursuance of this Regulation; and, in various cases, lands were resumed, with respect to which this Regulation gave no such authority. "The claims, too," you have informed us, "of the persons whose "tenures were strictly official, to consideration, from length of possession or "on other grounds, do not seem to have been" (as by the Regulation itself they were directed to be) "sufficiently weighed." We highly approve the mode in which you have interposed to obtain a reconsideration of the cases thus exposed to suspicion, and to remedy the not altogether blameless defects of the Revenue proceedings. As you had not decided finally, from not having received a reply to all your references to the Board of Commissioners, we defer our further remarks till we have the full information before us.

Letter of 16th March 1821, par. 204 to 211.—Proceedings relative to certain towfeer lands in Goruckpore, the title to lands granted by former Aumils, and some cases investigated by the Collector previously to the passing of Regulation II. of 1819.

79. Your confirmation of the settlements of the lands called towfeer, situated without the limits of estates assessed at the general settlement in this district, and since discovered to be under cultivation, seems to be entitled to our approbation. It was highly proper to include them in the general rental of the district, and not leave them to be brought to credit under the vague head of profit and loss, under which their peculiar circumstances must have been apt to be entirely overlooked.

80. The nature of the title created by grants from the Aumils of former Governments, by whom we have no doubt that great abuses in this respect were frequently perpetrated, deserved to be duly investigated. As you have called for further information, and have not yet passed any final orders, we have only to remark, in the mean time (what we have no apprehension you will overlook), that length of possession will always deserve to have a weight attached to it, even in cases in which it may have been originally gained by a very defective title, and that sometimes it will suffice to constitute a title.

81. We have no doubt you came to the proper decision respecting those cases on which, though they had been investigated by the Collector, no final orders had been passed by the Board previously to the promulgation of Regulation II, of 1819. If that Regulation was calculated to amend the defects of the former mode of investigating, it was highly expedient that the cases in question should have the benefit of it. Upon these points of detail, however, in respect to this and other parts of the Ceded and Conquered Provinces, we think it the less necessary now to enlarge, because they will be all included in that more efficient inquiry to which your best endeavours are now directed.

We are, &c.

London,
11th June 1823.

(Signed) W. WIGRAM,
W. ASTELL,
&c. &c. &c.

EXTRACT REVENUE LETTER *from* BENGAL, *Dated the 30th July* 1819.

Revenue Letter from Bengal, 30 July 1819.

3. In the 52d paragraph of the despatch from this department dated the 29th October 1817, your Honourable Court was informed of the enactment of Regulation XXIII. of 1817, by which, among other things, the right of Government to demand additional revenue from all lands not comprized within the limits of estates for which a permanent settlement had been made, was specifically declared. The operation of that Regulation was, you are aware, confined to the Twenty-four Pergunnahs, Nuddea, Jessore, Dacca, Selapore, and Backergunge.

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4. From the correspondence, however, of the Board of Commissioners in Behar and Benares,* it appeared that in that quarter also, it was not less desirable to fix, by a legislative enactment, the principle on which the right of Government to additional revenue from lands not embraced by the permanent settlement should be asserted, so that while the just dues of Government were secured, the people might be freed from that alarm which appeared so likely to arise from a misapprehension of the acts of our Revenue officers, and which, indeed, the misconception of some of the public functionaries themselves had been in some degree calculated to occasion.

5. Several questions also arose, in regard to lands held free of assessment under distinct grants, and the rules for the resumption of the revenues of such lands appeared in several respects defective. Those, especially, which had reference to the course of proceedings to be followed by the Revenue officers in conducting the inquiries relating to such cases, appeared to us insufficient to secure, on the part of the Revenue officers, such a degree of care and regularity in the investigation, as might guard them against any serious error in the judgment formed by them, and as might afford to individuals a proper opportunity of bringing the merits of their case fully to issue before the Collectors and the Boards.

6. Hence we saw reason to believe that, in some instances, individuals had suffered considerable hardship; that, in other instances, the Revenue officers had resumed the revenue of lands on evidence much less clear and decisive than they might actually have obtained; and that while Government was sometimes cast in suits, in which a more rigid and regular inquiry, in the first instance, would probably have secured a successful issue, the great object of saving the officers of Government from the necessity of going into court, excepting in cases in which they are clearly satisfied of the justice of the Government demand, was very imperfectly provided for.

7. It likewise appeared to us to be equitable and proper, to give to parties whose lands might be adjudged by the Revenue authorities liable to resumption, an opportunity of contesting the judgment in the Courts of Judicature, before actually depriving them of the possession of their lands.

8. To provide for this last object and to remedy the defects above indicated, as well as with the view of declaring generally the principle on which lands (not being lands held as lakeraje under special grants) which at the period of the decennial settlement were not included within the limits of estates for which a settlement was concluded with the owners, should be held liable to assessment, we caused the Regulation recorded in the annexed proceedings† to be prepared, and it has been enacted as Regulation II. of the present year.

9. In the propriety of declaring, by a general regulation, the principle above stated, and at the same time of formally renouncing all claim to additional revenue from lands which were, at the period of the decennial settlement, included within the limits of estates for which a permanent settlement has been concluded, we were all fully agreed. We likewise fully concurred in the general scheme of procedure which is prescribed by the Regulation, and which, we trust, will be found to reconcile the interests of Government with the rights of individuals.

10. On one material question, however, a difference of opinion arose, *viz.* that of the right of Government to assess lands formed by alluvion since the period of the decennial settlement.

11. Mr. Stuart, you will perceive, was of opinion, that such a claim could not be asserted consistently with the principles of the permanent settlement; but the other members of your Government concurring in the opposite opinion, the Regulation in question has been framed in conformity with the sentiments of the latter.

12. The

* Revenue Consultations, 22d January 1819, Nos. 71 to 98.

† Ibid., No. 99.

12. The principle had, indeed, your Honourable Court is aware, been already declared in Regulation XXIII, of 1817, and you will perceive that it is decidedly advocated by the Board of Commissioners in Behar and Benares.

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13. We shall not now occupy your attention, by entering into an explanation of the grounds on which the above opinions were maintained. For information in regard to these, you will naturally refer to the several minutes recorded on the occasion.*

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17. Under the arrangement adopted by us, we trust that we have, as far as practicable, combined the various objects in view; that the investigation of our officers will be conducted in the spirit of candid inquiry; and that, with a proper zeal for the maintenance of the just dues of Government, they will unite a careful and considerate regard for the rights of individuals.

18. The annexed proceedings† contain our correspondence with the Board of Commissioners respecting the settlement which the Deputy Collector at Ghazeepore proposed to make of various parcels of land which were stated to have been waste at the time of the permanent settlement, and to have been reserved by Mr. Duncan for future assessment. The records, however, of the settlement which had been formed for the adjoining estates containing no specification of limits by which the encroachments of the Zemindars on the reserved waste could be accurately traced, and the general information procurable in regard to the lands proposed to be assessed being very imperfect, it appeared to us that the resumption of them would be attended with almost insuperable difficulties, and that any revenue which could be reasonably expected from them would hardly equal the expense and trouble of the pursuit, and the alarm and dissatisfaction which it must inevitably excite.

19. The plan which had been adopted by the late Collector, of leasing to a speculating farmer the rights of Government without any definition of their nature or extent, leaving it to that person to ascertain and maintain them as he best could, appeared to us to be a measure of the most objectionable character; and the investigation already instituted having occasioned considerable vexation and alarm, we have informed the Board that, in all cases in which it should not be clearly established that the lands were excluded from the operation of the present settlement, the claim to additional revenue should be relinquished.

20. In doubtful cases, it seems to us that Government must be content to forego its claims, a necessary consequence of the inaccuracy with which the permanent settlement was generally made, and the little care which has been taken to prepare and preserve correct records.

21. In forming the settlement of the Western Provinces, we shall not fail to take full advantage of the experience which we thus every day derive, of the importance of accurately defining the limits of estates and of adjusting other mofussil details, at the period of adjusting the Government demand.

A. D. 1819, REGULATION II.

Regulation II, A.D. 1819.

Regulation for modifying the provisions contained in the existing Regulations regarding the resumption of the Revenue of Lands held free of Assessment under illegal or invalid tenures, and for defining the right of Government to the Revenue of Lands not included within the limits of estates for which a settlement has been made.—Passed by the Governor-General in Council, on the 12th February 1819; corresponding with the 2d Phaugoon 1225, Bengal era; the 2d Phaugoon, 1226 Fusly; the 3d Phaugoon, 1226 Willaity; the 2d Phaugoon, 1875 Sumbut; and the 16th Rubee-us-Sanee, 1234 Higeree.

Preamble.

The rules contained in Regulations XIX and XXXVII, 1793, relative to the resumption of the revenue of lands held free of assessment under illegal or

* Revenue Consultations, 22d January 1819, Nos. 80 to 85; and 30th April 1819, Nos. 49 and 50.

† Ibid., 20th November 1819 Nos. 63 to 65.

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or invalid tenures, and the corresponding provisions enacted in subsequent years, having been found inadequate to secure the just rights of Government, have from time to time been partially repealed or modified. Those rules, however, are still in force within several of the districts subordinate to this Presidency, and the Regulations by which they have, in other districts, been superseded, appear to be in several respects defective. It further appears to be necessary, in order to obviate all misapprehension on the part of the public officers or of individuals, to declare generally the right of Government to assess all lands, which at the period of the decennial settlement were not included within the limit of an estate for which a settlement was concluded with the owners, not being lands for which a distinct settlement may have been made since the above period, nor lands held free of assessment under a valid and legal title; and, at the same time, formally to renounce all claim, on the part of Government, to additional revenue from lands which were included within the limits of estates for which a permanent settlement has been concluded at the period when such settlement was so concluded, whether on the plea of error or fraud, or on any pretext whatever; saving, of course, mehals expressly excluded from the operation of the settlement. With the view, therefore, of establishing on proper principles one uniform course of proceeding in resuming the revenue of lands liable to assessment, so that the dues of Government may be secured without infringement of the just rights of individuals, the following rules have been enacted, to be in force from the date of their promulgation throughout the provinces immediately subordinate to the Presidency of Fort William.

Certain Regulations rescinded.

II. First. Regulation VIII of 1811, Regulation V of 1813, and Regulation XI and XXIII of 1817, are hereby rescinded.

Certain parts of former Regulations rescinded.

Second. Sections 12, 13, 14, 16 and 19 of Regulation XIX, 1793; Sections 7, 8, 9, 11 and 14 of Regulation XXXVII, 1793; Sections 12, 13, 14, 16 and 19 of Regulation XLI, 1795; Sections 7, 8, 9, 11 and 14 of Regulation XLII, 1795; Sections 7, 8, 9, 11 and 14 of Regulation XXXI, 1803; Sections 7, 8, 9, 11, 14 of Regulation XXXVI, 1803, are likewise hereby declared to be rescinded.

Lands not included in the decennial settlement, or for which a distinct settlement may not have been included, are liable to assessment; excepting lands held free of assessment under a valid and legal title.

III. First. It is hereby declared and enacted, that all lands which, at the period of the decennial settlement, were not included within the limits of any pergunnah, mouza, or other division of estates for which a settlement was concluded with the owners, not being lands for which a distinct settlement may have been made since the period above referred to, nor lands held free of assessment under a valid and legal title of the nature specified in Regulations XIX and XXXVII, 1793, and in the corresponding Regulations subsequently enacted, are, and shall be considered liable to assessment in the same manner as other unsettled mehals, and the revenue assessed on all such lands, whether exceeding one-hundred beegahs or otherwise, shall belong to Government; provided, however, that nothing in the above rules shall be construed to affect the rights reserved to Zemindars, Talookdars, and other proprietors of estates with whom a permanent settlement has been concluded, to the exclusive enjoyment of the rent assessed or lands held on an invalid tenure, free of assessment, within the limits of their respective estates and talooks, and of which the extent may not exceed one-hundred beegahs if in Bengal, Behar, or Orissa, and fifty beegahs if within the province of Benares.

Proviso.

The same principle applicable to churs and alluvion lands.

Second. The foregoing principles shall be deemed applicable not only to tracts of lands such as are described to have been brought into cultivation in the sunderbunds, but to all churs and islands formed since the period of the decennial settlement, and generally to all lands gained by alluvion or dereliction since that period, whether from an introcession of the sea, an alteration in the course of rivers, or the gradual accession of soil on the banks.

Also to lands included within talooks of a particular description.

Third. The same principle shall likewise be deemed applicable to all lands which, though included at the period of the permanent settlement within the limits of talooks held by individuals under special pottahs from the Collector, such as the putteetabady and jungulboory talooks in the districts of the Twenty-four Pergunnahs and Jessore, may not have been permanently assessed at the above-mentioned period: provided, however, that in respect to such lands, if in the possession of the original pottah-holder or his legal representative, the conditions of the pottah, in regard to the assessment of the

Proviso.

the land included within the limits specified in that instrument, shall be strictly maintained.

Application of certain provisions of existing Regulations to grants holding lands under mocurrery, or certain other tenures.

Fourth. The several rules prescribed in Regulations XIX and XXXVII, of 1793, and Regulations XLI and XLII, of 1795; Regulations XXXI and XXXVI, of 1803; Regulations VIII and XII, of 1805, for determining the validity of grants for holding lands exempt from the payment of public revenue, are hereby declared applicable to grants for holding lands under mocurrery or other tenures, limiting the demand of Government: provided, however, that nothing in this section shall be construed to affect the rules contained in Regulation VIII, 1793, relative to the assessment of lands held under valid grants or leases of the above nature, nor to alter the provisions contained in Regulation I, 1815, by which tenures of that description are declared liable to assessment on the death of the grantee.

Proviso.

Course of proceeding preparatory to an investigation regarding the liability of such lands to be assessed.

V. First. Whenever a Collector of Revenue, or other officer exercising the powers of Collector, shall have reason to believe that any lands lying within the sphere of his official control are liable to assessment, either as being held under an invalid tenure free of assessment, or at an inadequate jumma, or as being liable to assessment on the principles stated in Section 3 of the Regulation, he shall report the circumstances to the Board of Revenue, or other authority exercising the powers of that Board, who, should they be of opinion that proper grounds exist for inquiry, shall direct the Collector, or other officer aforesaid, to enter on an investigation of the case in the manner hereafter mentioned.

Notice to be served on the party.

Second. The Collector, on receiving the authority of the Board of Revenue, shall call the party before him, by a notice stating the demand of Government on the lands, and requiring him to attend, either in person or by Vakeel, within the period of one month, and to produce all sunnuds or other writings, in virtue of which he may possess the lands, or under which they may have been or may be claimed to be held free of assessment or at a fixed jumma.

Or to his agent, if any accredited agent reside at the sudder station.

Third. If the persons whose lands it is proposed to assess have an accredited agent at the sudder station, with general powers to act for his principal, the notice to be issued under the preceding clause shall be tendered to such agent, to be communicated by him to his principal, and the agent's acknowledgment to be endorsed upon it shall be accepted as a sufficient service of it, if he be desirous of giving such acknowledgment, in preference to the notice being served on the person of his principal by a Chupprassy or Peon of the Collector.

Notice on the principal, to be served through the Nazir by a single Peon.

Fourth. If the person, the revenue of whose lands it is proposed to resume, shall not have an accredited agent at the sudder station of the description above-mentioned, or if such agent shall decline receiving the notice for communication to his constituent, and the defendant be resident within the collectorship, it shall be served on him through the Nazir of the Collector by a single Chupprassy or Peon who shall require the acknowledgment of the party to be endorsed upon it; or if he be absent from his usual place of residence, the acknowledgment of his principal agent, or of any person acting for him during his absence. If the party be resident within the jurisdiction of any other collectorship than that in which the lands proposed to be assessed are situated, the notice shall be transmitted to the collector of the district in which the party may reside, to be served in the manner above directed. If the party be neither resident within the collectorship in which the lands in question may be situated nor in any other collectorship, the notice shall be served upon his agent or representative in charge of the lands.

Notice how to be served if the party reside in another jurisdiction.

If an acknowledgment be refused, the tender to be considered as sufficient notice.

Fifth. Provided always, that if any party or his agent in charge of his land, on whom a notice may be served in the manner above prescribed, shall refuse to acknowledge the receipt of it when required by the person serving it, the tender of the notice to such party or his agent shall be taken for a sufficient service, such tender to be proved by the evidence of two persons residing on the lands or in the nearest village.

What to be contained in the notice.

Sixth. The Collector shall, in the notice summoning the party, warn him, that if he withhold any writings of the nature specified in the second clause of this section, within the period prescribed, they will not afterwards be received,

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unless he shall shew good and sufficient cause for not producing them, and shall assign such cause on his appearing before him.

If notice cannot be served a proclamation to be issued.

VI. First. If the owner of such lands to whom a notice may have been issued, as directed in the preceding section, shall abscond, or is not after diligent search to be found, or shall shut himself up in any house or building, or retire to any place so that the notice cannot be served upon him, the Collector or other officer exercising the power of Collector, on receiving the Nazir's return to this effect, shall issue a proclamation, to be affixed in some conspicuous part of his cutcherry. The proclamation shall be written in the Persian and Bengal languages, in the provinces of Bengal and Orissa (including Cuttack); in the Persian language and character, and in the Hindostanee language and Nagree character in Behar, Benares, and in the Ceded and Conquered Provinces, and it shall contain a copy of the former notice, and a further notification to the party, that if he shall not appear on a day to be fixed (which shall not be less than fifteen days from the time that the proclamation may be fixed up) the Collector will proceed, without further notice, to hold the inquiry *ex parte*. The Collector, or other officer exercising the power of Collector, shall likewise order a copy of the proclamation and notice to be fixed up, with all practicable despatch, on the outer door of the house on which the holder of the lands may have usually dwelt, or in some conspicuous place in the chief village within or in the neighbourhood of the lands proposed to be assessed.

What is to be contained in the proclamation.

Copy of the proclamation, where to be fixed up.

Nazir's return, how to be made.

Second. The Nazir shall return the order with an indorsement, stating at what times and places the proclamation may have been fixed up. The return of the Nazir shall be filed with the Collector's proceedings in the case. If the party shall not appear at the time limited in the proclamation, or if a party who may have been served with a notice shall not appear within the time therein limited, or if having appeared he shall refuse to give answer, the Collector shall proceed to investigate and decide upon the case, in the same manner as if the party had appeared, answered, and entered into proof.

If the party shall not appear or shall refuse to answer, the case to be investigated.

What inquiry to be made.

VII. In cases of land supposed to be liable to assessment under the provisions of Section 3 of this Regulation, the Collector, or other officer exercising the powers of Collector, shall institute a full and particular inquiry into the circumstances and condition of the land in question at the period of the decennial settlement, and, in cases of alluvion land, into the period of its formation.

Collector, with the sanction of the Board, may cause a survey or measurement to be made.

VIII. When an inquiry in regard to land of the nature of that described in the foregoing section shall have been authorized, it shall be competent to the Collector, with the sanction of the Board of Revenue, or other authority exercising the powers of that Board, previously obtained, to cause a survey or measurement to be made of all such lands, and of the estate to which such lands may be alleged to belong.

Collector may summon Putwarries, and require accounts and examine on oath.

IX. It shall likewise be competent to the Collector, in all cases of inquiry held under the provisions of this Regulation, to summon the Putwarry, Gomastah, or other person by whom the accounts relating to the lands proposed to be assessed, or to the estate to which the lands may be alleged to belong, are kept, and to require him to produce all accounts relating to such lands or estate, and to examine him on oath to the truth of such accounts, and on any other matter relating to such accounts or regarding such lands or estate, in the manner specified in Section 22, Regulation XII, of 1817.

And may require the attendance of the person claiming the land with his accounts.

X. It shall be further competent to the Collector, in such cases, with the sanction of the Board of Revenue, or other authority exercising the powers of that Board, to require the person claiming to be proprietor or farmer of the lands proposed to be assessed, or of the estates to which they are alleged to belong, to attend, either in person or by representative, and to produce all the accounts relating to such lands or estate, within a reasonable period not being less than one week.

Notice to be served on such person.

XI. First. Whenever the Collector, or person exercising the powers of Collector, shall require the attendance of any proprietor or farmer, or of any Putwarry or Gomastah, or other officer, for the purpose stated in the above section, he is to serve such proprietor, or other person as aforesaid, with a written notice, under his official seal and signature, stating the purpose for which

which his attendance is required, the papers (if any) which he is to bring with him, and the period within which he is to attend.

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Second. Provided further, that the rules contained in Section 3, Regulation XIV, 1793, regarding the mode of serving process for the recovery of arrears of revenue, shall be held applicable to processes issued by a Collector, or other officer exercising the powers of a Collector, under the provisions contained in Sections 9 and 10 of this Regulation, excepting always so much of the said rules, as prescribes that the Peon serving the summons shall be paid by the party in whose name it is issued.

Such notice to be served in conformity with Section 3, Regulation XIV, 1795.

Exception.

XII. If any Putwarry, Gomastah, or other person by whom the accounts of lands are kept, and who may be summoned by a Collector or Commissioner, under the provisions contained in Sections 9 and 11 of this Regulation, shall neglect or omit to produce his original accounts on the requisition of the Collector or Commissioner, or to give his evidence regarding them, or shall intentionally and deliberately give a false deposition on oath before the Collector or Commissioner, when summoned and examined as aforesaid, or shall alter, fabricate, falsify, or mutilate the accounts relating to such lands or to the estate to which such lands are stated to belong, shall be and be held liable to the pains and penalties specified in Sections 23, 26, and 27 of Regulation XII, 1817, according as the provisions of one or other of those sections may be applicable to the offence committed by him.

Penalties on Putwarries neglecting to produce accounts, or falsifying them, or giving false evidence regarding them.

XIII. First. If the holder of any lands, in regard to which the Collector shall have been authorized by the Board of Revenue, or other authority exercising the powers of that Board, to institute the inquiry described by Section 7 of this Regulation, shall refuse or neglect to furnish the accounts relating to such lands within the period specified in the Collector's requisition, the Board of Revenue, or other authority exercising the powers of the Board, shall be competent to direct the lands to be immediately attached, and the rents collected on account of Government, in the same manner as if the lands were the property of Government. In such cases, however, it shall still be the duty of the Collector to make a full inquiry into the title of the holder of the lands, and to transmit his proceedings to the Board, who will decide whether the lands shall be deemed permanently liable to assessment.

Lands may be attached, if the holders of them neglect to furnish accounts.

In such cases, a full inquiry to be made by the Collector into the title of the holder.

Second. Provided further, that if the holder of any lands assessed under the rules of this Regulation shall institute a suit in court to contest the decision of the Revenue authorities, and shall produce any accounts or documents besides such as he may have delivered to the Collector, the accounts or documents so produced shall not be received by the court in evidence, nor shall they have any weight in the decision, any more than if they had never existed; unless he shall shew good cause, to the satisfaction of the court, for not having produced the said accounts or documents, and shall prove that he assigned such cause in answer to the Collector's requisition, or shew good cause for not having done so.

Accounts not furnished to the Revenue authorities shall not afterwards be received in evidence in courts of justice, in suits instituted to contest the decision of those authorities.

Exception.

Third. Provided also, that if any proprietor or farmer shall omit or refuse to attend, or to cause his officer or agent to attend, when duly summoned by the Collector or Commissioner, by the time prescribed in the notice issued by the Collector or Commissioner, or shall omit or refuse to furnish the accounts or documents required and to shew sufficient cause for such omission, the Board of Revenue, or other authority exercising the powers of that Board, are authorized and empowered to impose upon him such daily fine, to be payable daily until he complies with the Collector's requisition, as they may think adequate to his situation and circumstances in life, reporting, however, the amount for the information of the Governor-General in Council. The fine, when confirmed by Government, is to be levied by the same process as is prescribed for the recovery of arrears of revenue.

In what case fines may be imposed for non-attendance of a proprietor or his agent, or for omission to furnish accounts.

XIV. If any Zemindar or other person shall resist, or cause to be resisted, the attachment or measurement of lands which the Board of Revenue, or other authority exercising the powers of that Board, shall have authorized the Collector or Commissioner to attach or measure, under the provisions of this Regulation; or shall resist, or cause to be resisted, any process duly issued by the Collector or Commissioner, to compel a Putwarry, Gomastah, or other officer,

Penalties for resistance of process issued under this Regulation.

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officer, to produce his accounts, and to give his evidence respecting them, under the provisions contained in section 9 of this Regulation, it shall be competent to the Board of Revenue, or other authority exercising the powers of that Board, on being satisfied that he is guilty of the charge, to adjudge the Zemindar, or other person so offending, to pay such fine to Government as may appear to it proper, upon a consideration of his situation and circumstances in life, and of the offence which he may have committed, and to levy the fine in the mode prescribed for the recovery of arrears of Revenue: provided, however, that if the fine shall exceed five hundred rupees, the Board shall submit a report of the case to the Governor-General in Council, and shall not proceed to levy the fine until they shall receive authority from Government for that purpose.

Proviso.

Duty of Collector when parties attend and produce their title-deeds.

XV. When the party whose lands it may be proposed to assess shall appear in conformity with the notice or summons, and shall deliver up his title-deeds, the Collector shall give a receipt for them; and after duly examining them, shall deliver to the party a statement of the grounds on which his land may appear liable to assessment, with copies on plain paper of all documents on which his opinion may be founded. The Collector shall then desire the party to deliver a written answer within seven days.

The same subject continued.

XVI. It shall be the duty of the Collector, or other officer exercising the powers of Collector, carefully to number, mark, date, and sign, all documents produced by a Zemindar, or other person in possession of the lands proposed to be assessed, in support of his claim to hold them free of assessment, or as parcel of an estate for which a permanent settlement shall have been concluded, and to insert in his proceedings the title and number of such documents, so that no doubt may exist in regard to their having been exhibited before him; and the Collector shall, before proceeding to judgment, warn the party that no accounts, or other documentary evidence of any kind, which he shall not produce before him, and for not producing which he may not assign good and sufficient cause, will be received at any future period, either by the Revenue or Judicial authorities, and shall record his having done so on the face of his proceedings.

Witnesses for and against the claim of Government to be examined.

XVII. On receiving the answer of the party, the Collector shall summon any witnesses he may deem necessary to support the claim of Government, with any which the party may desire to have summoned on his behalf, and shall take their depositions in judicial form, and in the presence of the party or his authorized agent.

Documents to be examined, and the party to be allowed access to the documents in support of the claim of Government.

XVIII. The Collector shall carefully examine all documents that may be produced by the party, and shall likewise give the party access to inspect all documents on which he may rely in proof of the liability of the land to assessment.

Collectors vested with authority to examine witnesses on oath, &c. in judicial form.

XIX. First. The Collectors, and other officers exercising the powers of Collectors, are hereby authorized to summon witnesses and administer oaths, or cause the execution of solemn declarations in lieu thereof, in all cases brought before them under this Regulation, conformably with the provisions of Section 6 of Regulation IV, 1793, and Section 2 of Regulation I, 1803, corresponding with Section 7 of Regulation III, 1803, and Clause 6, Section 25 of Regulation VIII, 1803, for the Conquered and Ceded Provinces; provided that, if any witness shall refuse to take the oath required from him, he shall be sent to the Judge of the zillah or city court, to be confined as prescribed by the Regulations in similar cases.

Rule with regard to witnesses refusing to take the oath.

Penalties for perjury and subornation of perjury in the existing Regulations applicable to such witnesses.

Second. Any person giving intentionally and deliberately a false deposition on oath, or under a solemn declaration taken instead of an oath, relative to any proceeding depending before a Collector, or other officer exercising the power of Collector, under this regulation, and upon a point material to the issue thereof shall be held and considered guilty of perjury, and shall be liable to the penalties prescribed for that offence in the Regulations; and any person causing or procuring another person to commit the offence of perjury as above described, is declared guilty of subornation of perjury, and punishable under the provisions of the said Regulations.

Third

Third. Persons resisting any process issued by the Collector, or other officer exercising the power of Collector, in any case depending before him under this regulation, shall, in addition to the penalty prescribed in Section 14, be liable to the penalties prescribed for cases of resistance to the process of a Collector in Regulation XIV, 1793, Regulation VI, 1795, and Regulation XXVII, 1803, under the provisions therein specified.

Penalties for resistance of process.

XX. Having closed his proceedings, the Collector shall record his opinion in a Persian roobakarry, detailing the grounds on which it is founded, and whether the lands appear liable to assessment or otherwise; and shall forward his proceedings to the Board of Revenue, or other authority exercising the powers of that Board, in such mode as may be directed by that authority, furnishing the party, at the same time, with a copy on plain paper of the final roobakarry aforesaid, and reporting his having done so to the Board or other authority aforesaid.

Collector how to proceed on the completion of the inquiry.

XXI. First. The Board of Revenue, or other authority aforesaid, after calling for any further evidence which, on a consideration of the Collector's proceedings, they may deem wanting, shall, on a day to be fixed by a public notice affixed in the office, not being less than six weeks from the date on which the Collector may have furnished the party with a copy of his final roobakarry, and after hearing any thing which the party, if in attendance, may wish to urge in his own behalf, proceed to pass judgment in the case, and shall record their opinion in a Persian roobakarry, delivering a copy thereof to the party, on his requisition to that effect.

Boards how to act on the receipt of the Collectors proceedings.

Second. The final roobakarries which the Collectors and the Boards are by the provisions of this section directed to record, shall contain a distinct statement of the subject matter of the case, the grounds on which the decision may be given, the names of the witnesses whose depositions may have been taken, and the title of every exhibit read.

Final roobakarries what to contain.

Third. If the Board of Revenue, or other authority aforesaid, pronounce against the assessment, the proceedings shall be considered final, except on proof, in a court of judicature, of fraud or collusion in the previous inquiry.

In what cases the decision of the Board to be final.

Fourth. In the event of the Board's declaring the lands liable to assessment, the Collector shall inform the party, or his Vakeel, of the decision of the Board, and shall proceed to ascertain the limits of the land, and shall fix an assessment on the principles of the general regulations, on such information as may be procurable.

If the land be declared liable to assessment, the Collector to farm the assessment.

XXII. First. If the party shall, within a fortnight of his receiving intimation of the Board's decision, tender to the Collector responsible security for the payment from that date of the jumma which may eventually be fixed on the land, with interest at the rate of twelve per cent. and shall engage to institute a suit in the court in which the case may be cognizable within ten days commencing from the date of the deed of security, or (if the court shall be shut, and shall not be opened until after the expiration of such ten days) within three days, calculating from the day on which it may be opened to try the justness of the demand, the Collector shall leave the party in possession as before, reporting the circumstance for the information of the Board: provided, however, that in such cases the party shall produce all his accounts of collections, for the information of the Collector in estimating the amount of the security to be required.

Under what circumstances the party may be left in possession of the land.

Proviso.

Second. If the party be willing to give security for a portion only of the jumma eventually assessable on the land, it shall be competent to him to do so on the conditions above specified. In this case, the Collector shall, under the orders of the Board, either hold the lands khas, or farm them for such period as the Board may direct, and shall pay to the party a portion of the collections, proportionate to the amount for which he may be willing and able to give responsible security.

Collector how to proceed if the party do not furnish full security.

Third. It shall be competent to the court to direct the Collector to take the security offered by the party if he shall refuse to do so, and the court shall be satisfied that it is sufficient; but it shall rest with the Collector,

The Court may determine on the sufficiency of the security tendered.

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subject to the directions of the Board, to fix the amount for which the surety is to be held bound.

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Amount of security, how to be regulated.

Fourth. The amount shall not, in the first instance, exceed the estimated annual revenue assessable on the lands, or the amount receivable by the party in one year, with interest; but if, at the expiration of one year from the date on which the party may receive intimation of the Board's decision, the suit shall still be pending, it shall be competent to the Collector to require additional security for the same amount.

Ditto with regard to Mocurreries.

Fifth. In mocurreries, the parties giving security and intending to sue, shall continue to pay the mocurrery jumma, and will be required to give security for the remaining revenue which may be eventually demandable from them.

In what case the Collectors authorized to proceed to a final assessment.

XXIII. If the party do not give security, or having given security neglect to sue, the Collector shall proceed to the final assessment of the land.

Limitation of time for the institution of suits in civil courts.

XXIV. First. Persons whose lands may be assessed, either in failure to give security or to institute a suit within the prescribed time, shall nevertheless be entitled to sue any time within one year from the date of their being informed of the Board's decision; but after the above period shall have elapsed, the decision of the Board shall be final and conclusive: Provided, however, that in cases in which the party may be able to shew good and sufficient cause for not having sued within the said period, such as minority or absence, no limitation as to time shall prevail, other than that generally prescribed by the existing Regulations in regard to private claims.

Proviso.

Further proviso.

Second. Provided also, that in cases in which the Board of Revenue, or other authority exercising the powers of that Board, may have directed the resumption of lands held free of assessment, under the powers vested in them by Regulation VIII, 1811, Regulation V, 1813, and Regulation XI and XXXII, 1817, if the parties whose lands have been assessed shall be able to shew good and sufficient cause for not having instituted a suit to try the merits of the Board's decision within the period prescribed by those Regulations, they shall, in like manner, be subject only to such limitation, in respect to time, as is prescribed generally in regard to private claims.

In what courts suits under this Regulation are to be instituted.

XXV. If the net annual produce of the land proposed to be assessed shall, after deducting five per cent. for charges of management, and one-eleventh of the remainder as the allowance for malikana, together with the amount of any revenue for which the party may already be liable (as in the case of lands held under a mocurrery tenure) shall not exceed the sum of five hundred rupees, the suit to be instituted under the provisions of the foregoing section shall be in the first instance heard and determined in the zillah court within the jurisdiction of which the lands in question may be situated. If the net annual produce, calculated as above, shall exceed the aforesaid sum of five hundred rupees, the suit shall, in the first instance, be heard and determined in the provincial court.

Suits instituted in the zilla courts to be tried by the Judge, subject to one special appeal to the provincial court.

Suits decided, in the first instance, in the provincial court, subject to a special appeal to the Sudder Dewanny Adawlut.

XXVI. First. In cases instituted in the zilla court (which shall be determined by the judge, and shall not be referrable to the Register) a special appeal only shall lie to the provincial court; and in like manner, in cases decided in the first instance by the provincial court, an appeal shall be received by the court of Sudder Dewanny Adawlut on special grounds only: provided, however, that the above restrictions shall not apply to cases in which the amount in contest shall exceed the sum of five thousand pounds sterling, in which a regular appeal shall lie to the court of Sudder Dewanny Adawlut. (*Sic. orig.*)

Proviso.

Provisions of Section 7, Regulation XXVI, 1814, not applicable to such appeals.

Second. Provided also, that the provisions contained in Section 2, Regulation XXVI, of 1814, shall not be applicable to such appeals; but the Sudder Dewanny Adawlut, or provincial court, in all cases of special appeal being preferred in conformity with the provisions of this Regulation, shall, together with the decree against which such appeal may be lodged, likewise peruse the final roobakarry filed in the case by the Board of Revenue, or other authority exercising the powers of that Board; and if, on a consideration of those documents, the decision of the court should appear unjust, or erroneous, or doubtful,

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doubtful, or its proceedings in the case manifestly irregular or imperfect, or if from the nature of the cause as stated in the decree, or otherwise, it shall appear to them of sufficient importance to merit a further investigation in appeal, they shall admit a special appeal.

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Provision regarding stampt paper and fees on such suits.

XXVII. In cases in which parties, whose lands the Revenue authorities may adjudge liable to assessment, shall bring a suit to contest the decision, in the manner prescribed in Section 22 of this Regulation, the petition of plaint shall be received on stampt paper of the value of one rupee: provided, however, that if the suit be decided in favour of Government, the plaintiff shall be answerable for the amount of the stamp duty which he would have had to pay under the ordinary rules regarding civil suits, in lieu of the institution fee, unless the court shall decide that there was a fair ground for contesting the decision of the Board.

Validity of firmauns, sunnuds, or grants, to be carefully ascertained.

XXVIII. First. On the production of any written document, purporting to be a firmaun of any King of Delhi, or to be a sunnud, perwannah, or other grant of any Vizier, or of any Nawaub, Rajah, or other potentate, or person formerly exercising authority in any part of the provinces and territories now subject to the British Government, it shall be the duty of the Revenue and Judicial authorities before whom such document may be produced, to ascertain the validity and authenticity of it by reference to such offices and records, and by the examination of such living witnesses as may be likely to lead to the due appreciation thereof. And the said authorities shall not receive such document in evidence merely on the credit of the seal or other attestations impressed upon it, without some external evidence in corroboration of its authenticity.

Such deeds not to be received unless duly registered.

Second. Provided also, that no document of the above description, which may be produced to any court or adawlut, shall be received, nor any proceedings held thereon, nor any faith given thereto, unless it shall be proved that the said document has been duly registered under the rules and requisitions of Regulations XIX and XXXVII, 1793; XLI and XLII, 1795; VIII, 1800; XXXI and XXXVI, 1803, and VII, 1808, or unless due cause be shewn for the non-registry.

The general provisions of this Regulation applicable to cases in which the Collector may suspect the validity of original tenures of land, subsequently commuted for the money-pensions noticed in Regulation XXIV, 1803, and Regulation VI, 1817.

XXIX. Whenever a Collector, or other officer exercising the powers of Collector, shall have reason to suspect the validity of the original tenure under which any land subsequently commuted for a money-pension, of the description noticed in Regulation XXIV, 1803, and Regulation VI, 1817, was held, it shall be competent to him, with the previous sanction of the Board of Revenue, or other authority exercising the powers of that Board, to proceed in the investigation of the tenure under which such land was held, in the same manner as Collectors are authorized by this Regulation to proceed in regard to the tenure of lands now held free of assessment: and if the Board shall be of opinion that the tenure was invalid, it shall be competent to them to resume the money-pension granted in consideration thereof, subject to an appeal to the courts of judicature in the manner prescribed by this Regulation, in cases in which the Board may direct the assessment of land held free of assessment: provided, however, that it shall not be competent to the Revenue authorities to resume any money pension of the above description, of which the incumbent may have been in the enjoyment, under orders of the Governor-General in Council, for a period of twelve years or more.

Proviso.

Certain suits instituted in the civil courts to be referred to the Collectors, and parties hereby authorized to prefer certain claims in the first instance to the Collectors.

XXX. First. All suits preferred in a court of judicature by proprietors, farmers, or talookdars, to the revenue of any land held free of assessment, as well as all suits preferred by individuals claiming to hold lands exempt from revenue, shall, immediately on their institution, be referred for investigation to the Collector, or other officer exercising the powers of Collector: provided, also that proprietors, farmers, or talookdars, who may deem themselves entitled to the revenue of any land held free of assessment in their respective estates, talooks, or farms, or individuals claiming as aforesaid to hold lands free of assessment, shall be at liberty to prefer their claims, in the first instance, to the Collector: Provided, further, that the party so preferring his claim directly to the Collector shall, in his petition to the Collector, state the particulars of his claim and the grounds on which it is founded, in like manner as if the suit were instituted in a court of judicature; and the petition shall be written

Provision in the latter cases.

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written on stampt paper, of the value prescribed for petitions of plaints in suits instituted in these courts.

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Collector how to proceed when such suits are referred to him or instituted before him.

Second. On receiving a petition of the above nature from any proprietor, farmer, or talookdar, claiming the revenue of any land held free of assessment in their respective estates, or on a reference being in such case made from a court of judicature, the Collector shall serve on the defendant a written notice, containing a short statement of the demand, and requiring the defendant to attend in person, or by Vakeel, within the period of one month, and to produce all sunnuds or other documents in virtue of which he may possess the lands, and under which they may have been, or may be, claimed to be held free of assessment.

Continuation of the same subject.

Third. When the defendant shall appear and deliver up his title-deeds, the Collector, after allowing the claimant to inspect and examine them, shall call upon him to deliver, within the period of seven days, a full statement of the grounds on which, with reference to the documents, he may consider the tenure of the defendant invalid and the lands liable to assessment, with all documents on which his claim to the revenue of them may be founded.

Ditto, ditto.

Fourth. When the claimant shall have delivered in the said statement and documents, the Collector shall proceed to investigate the case and to record his final judgment on it, in the same manner and with the same powers, as in cases in which he may himself propose to assess lands on account of Government.

Parties subject to the same rules regarding stampt paper as in regular suits.

Fifth. The parties shall respectively be subject to the same rules, in regard to the use of stampt paper, on summoning witnesses and filing exhibits, as are prescribed for suits instituted in the zilla or city courts.

The Collector's proceedings on suits referred to him to be returned to the court with his sentiments.

Sixth. In cases in which Government may not be itself a party, and in which the suit may have been originally instituted in a court of judicature, the Collector, on closing his proceedings, shall transmit them, with all documents therein referred to, to the court by which the reference may have been made, recording his sentiments on the case, as prescribed in Sections 20 and 21 of this Regulation; and the court shall proceed to decide the case, after calling for such further evidence as may appear necessary: provided, however, that no sunnuds, accounts, or documentary evidence of any kind, which may not have been produced before the Collector, and for not producing which the party may not have assigned a sufficient cause, shall be received by the court.

The court will then decide the case.

If the claim shall have been preferred, in the first instance, to the Collector, the parties may appeal to the zillah court.

Seventh. In cases of the above description, which may have been preferred directly to the Collector, if either of the parties shall be dissatisfied with the decision passed by that officer, he shall be at liberty to appeal to the zilla or city court by a petition written on stampt paper of the value of one rupee: provided, however, that no such appeal shall be received, unless preferred within the period of three months from the date of the Collector's decision or on good and sufficient cause being shewn for a further delay.

Judge will then decide.

Eighth. The judge, on receiving such petition, shall require the Collector to transmit all the proceedings held by him in the case with the documents therein referred to, and shall proceed to investigate and decide on the case, in like manner as if it had been originally instituted in the court and referred by it to the Collector.

In what case the proceedings to be submitted by the Collector to the Board of Revenue.

Ninth. In all cases in which Government may be the defendant, or in which the revenue of the lands claimed may form part of an estate liable to a variable assessment, the Collector shall, on closing his proceedings, submit them to the Board of Revenue, or other authority exercising the powers of that Board, for their decision. In such cases, if the suit shall have been referred by a court of judicature, the Collector shall postpone the transmission of his return to the reference until he shall receive the orders of the Board, or other authority aforesaid; and if the claim shall have been originally preferred to the Collector, the courts of judicature shall not interfere until the decision of the Board shall have been passed. Provided, however, that in all such cases the decision of the Board shall be recorded in a Persian roobakarry, and transmitted to the Collector in that form, for the information of the parties.

Decision of the Board how to be communicated.

Provided,

Provided, further, that in cases in which the claim may have been originally preferred to the Collector, the party, if dissatisfied with the decision of the Board, shall be at liberty to appeal to the court by which the case may be cognizable, any time within the period of three months from the date on which the Board's decision may have been communicated to such party or to his Vakeel, or in their absence, from the date on which the roobakaree containing the Board's decision may have been brought on the Collector's record of the case.

Parties dissatisfied be at liberty to appeal to the proper civil courts within specific periods.

Tenth. If the party shall not apply to the Court within the said period, and shall fail to shew good and sufficient cause for the delay, the decision of the Revenue authorities shall be final, and shall, on application of the party in whose favour it may have been passed, be carried into effect by the courts of judicature, in the manner in which the decrees of courts are executed.

If no such appeal be preferred, the decision to be final.

And to be executed by the courts.

Eleventh. Provided, also, that in cases in which the right of resuming the revenue lands held free of assessment, or of recovering possession under such a tenure of lands which may have been subjected to assessment, shall have been adjudged by the Revenue authorities, the courts shall, in like manner, carry the decision of the said authorities into immediate effect, notwithstanding the admission of an appeal therefrom, unless the party so applying shall give good and sufficient security for the payment of the mesne profits accruing from the lands under dispute.

Proviso.

Twelfth. In cases of the above description which may be decided by the courts of judicature, in appeal from the decision of the Revenue authorities, whether the claim be preferred in the first instance to the court or Collector, a special appeal only shall be admitted by the superior court, excepting, always, cases which from their amount may be appealable to the King in Council. Provided, also, that the rules contained in Section 26 of this Regulation shall be applied to all appeals of the above nature.

A special appeal only to lie from the decision of the civil court.

XXXI. First. Nothing in the present Regulation shall be considered to affect the right of the proprietors of estates, for which a permanent settlement has been concluded, to the full benefit of all waste lands included within the ascertained boundaries of such estates, respectively, at the period of the decennial settlement, and which have since been, or may hereafter be, reduced to cultivation. The exclusive advantages resulting from the improvement of all such lands were guaranteed to the proprietors by the conditions of that settlement; and it being left to the courts of judicature to decide, in all contested cases, whether lands assessed under the provisions of this Regulation were included at the period of the decennial settlement within the limits of estates for which a settlement has been concluded in perpetuity, and to reverse the decision of the Revenue authorities in any case in which it shall appear that lands which actually formed at the period in question a component part of such an estate have been unjustly subjected to assessment, under the provisions of this Regulation, the Zemindars, and other proprietors of land, will be enabled, by an application to the courts, to obtain immediate redress, in any case in which the Revenue authorities shall violate or encroach on the rights secured to them by the permanent settlement.

Declaration that this Regulation shall not be considered to affect the right of proprietors to waste lands which were guaranteed to them at the permanent settlement.

Second. It is further hereby declared and enacted, that all claims by the Revenue authorities, on behalf of Government, to additional revenue from lands which were at the period of the decennial settlement included within the limits of estates for which a permanent settlement has been concluded, whether on the plea of error or fraud, or on any pretext whatever (saving, of course, the case of lands expressly excluded from the operation of the settlement, such as lakeraje and thannadarry lands) shall be, and be considered wholly illegal and invalid.

Nor to warrant the claim of additional revenue from lands permanently assessed on the plea of error or fraud.

Exception.

EXTRACT REVENUE LETTER *to* BENGAL,
Dated the 18th February 1824.

Letter from, dated 30th July 1819, par. 3 to 17.—Measures proposed for obtaining additional revenue from lands not included in the permanent settlement, and for the resumption of rent-free lands.

4. THIS subject has been treated of at large in a separate despatch.

Par. 18 to 21.—Proceedings relative to certain lands in Ghazeepore, stated to have been waste at the time of the permanent settlement.

Revenue Letter to Bengal, 18 Feb. 1824.

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5. It appears that a considerable portion of country, formerly cultivated and divided into villages, being uncultivated and waste at the time of the perpetual settlement, was not brought under assessment; that, of these villages ninety-one had been settled between the period of the perpetual settlement and the fusly year 1216, while 263 were reported remaining to be assessed; that the Collector let 225 of them to Shumsoodeen Khan on lease from the beginning of 1218 fusly, but that this lease was annulled by order of the Board of Commissioners under date 10th May 1814, since which period the Board of Commissioners for Benares and Behar report to you, "the "lands seem to have been abandoned to the occupants, who are, inclusive "of the balance due to the farmer up to the present time, in balance "Rupees 65,451, nearly the whole of which may be deemed irrecoverable."

6. "In this state of things," the Board of Commissioners add, "Mr. Barlow "proceeded into the pergunnah of Secunderpore" (where the villages in question are situated), "and Appendix C is a list of estates, twenty-nine and "a quarter, resettled by him with the occupants."

7. You inform us, "that the records of the settlement which had been "formed for the estates adjoining those reserved wastes containing no specifi- "cation of limits by which the encroachments of the Zemindars could be "accurately traced," and there being no sufficient information for your guidance, it had appeared advisable to relinquish the design of resuming such lands as "it should not be clearly established were excluded from the opera- "tion of the permanent settlement."—"In doubtful cases," you say, "it "seems to us that Government must be content to forego its claims, a neces- "sary consequence of the inaccuracy with which the permanent settlement "was generally made, and the little care which has been taken to prepare and "preserve correct records."

8. The sacrifice which is to be made by Government, in the present case, would appear to be inconsiderable, and to be a less evil than the expense and trouble, the alarm and dissatisfaction, which the pursuit of the rights of Government, when not very clearly established, is calculated to excite. Your experience of the effects of a loose definition of boundaries and rights, and of the want of accurate and well-preserved records, is noticed by you, on the present occasion, in terms which yield us great satisfaction, as affording an assurance of your zealous endeavour to remedy so great an evil, and prevent the recurrence of it as far as it is in your power.

9. The information communicated is too imperfect to enable us to judge whether the settlements which have been actually made by Mr. Barlow are the best adapted to the circumstances of the case or not. You seem to have regarded it in the same light. One thing it is necessary for us to remark, that these settlements have been made on zemindarry tenure; in other words, if we interpret the circumstances correctly, they are permanent settlements. This, doubtless, was altogether unnecessary. It was, under such ignorance and uncertainty as you describe, without ascertainment of rights, without establishment of records, and in the face of our repeated injunctions, peculiarly improper. If the faith of Government is not already pledged to make them permanent, you will see the propriety of, at any rate, limiting them to a period of years.

EXTRACT

EXTRACT REVENUE LETTER *from* BENGAL,
Dated the 1st August 1822.

Letter to, dated 2d May 1821, par. 90 to 95.—Relative to the measures adopted for the assessment of unassessed lands.

Revenue Letter from Bengal, 1 August 1822.

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84. YOUR Honourable Court will have now learnt, that since the proceedings to which these paragraphs have reference, a new Regulation (II of 1819) has been passed, under which it is hoped that most of the objections stated in these paragraphs have been obviated. The proceedings of the Collectors, if conducted in conformity with the above law and duly superintended by the Boards, will in their character be strictly judicial. The cases will be so investigated as to obviate any serious risk of error, excepting from causes common to the Revenue and Judicial authorities; and it being moreover provided, that persons desirous of appealing to the courts may retain possession of their tenures, notwithstanding the determination of the Board against them, by tendering security for the mesne profits, no reasonable ground of complaint appears to be left, although in some, but it may be hoped in comparatively few cases, it is still likely that the decision of the Board will be reversed, since, indeed, the decisions of the Board will now be passed with the solemnity of a judicial decree, and after a full hearing of the parties and a careful examination of their vouchers, it is not unreasonable to expect that, in many cases the parties will acquiesce in the judgment.

85. The plan of appointing a Special Commission, for the purpose of investigating and finally determining on such cases, has frequently been agitated.

86. But although some advantages would attend that course, we are, on the whole, disposed to prefer the existing system, A Commissioner so appointed would, no doubt, accelerate the decision of the cases belonging to the particular district to which he might be deputed; but the extent of that advantage, which would, moreover, be only partially felt, would depend much on the energy of the Collector, and the degree in which he might be prepared, by previous information and present leisure, to prosecute the claims of Government, though the Commissioner might, in some respects, have an advantage over the civil Judge, in the circumstance of his attention being exclusively directed to one particular class of cases; on the other hand, he must generally enter on the duty without local knowledge and experience, and in each district, therefore, would have much preliminary inquiry to go through before he could safely decide on individual cases. It may be doubted, therefore, whether, taking the country generally, Government would gain much in promptness or accuracy of decision, excepting in so far as these objects would follow from any multiplication of tribunals, a benefit that must be weighed against the increase of expense. It is scarcely necessary to add, that a very slight examination of the statement submitted by Mr. Deane would suffice to shew, that the estimate made by that officer of the delay attending a judicial determination of the suits referred to is greatly exaggerated.

87. Further, a special tribunal, constituted as above, for the sole purpose of deciding on cases in which Government was a party, would be liable to the objection, that it could scarcely be expected to possess, in public estimation, the same character for impartiality as belongs to the regular courts. Though really superior to those tribunals in the fulness of its investigations and the equity of its decisions, it would still, it is conceived, appear to the community as an instrument appointed to enforce the Government demand, just as much as, under the present Regulation especially, the Revenue Boards can be thought to be; for they, also, in numerous cases, decide in favour of individuals. Hence there is reason to apprehend, that under such a system, no less than under a scheme by which the final decision should be left to the Revenue authorities, a large proportion of those whose lands were resumed would think that the resumption was unduly made; and conceiving themselves to be deprived of the means of obtaining a judicial decision, they would (to use the language of your Honourable Court) suffer under the sense of injury, and communicate a share of their feelings to all who surround them.

88. We shall, however, continue to bear in mind the observations of your Honourable Court; and if, from the reports which the Revenue Boards are now

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now required periodically to furnish in explanation of the proceedings held under Regulation II, 1819, or from the communication which we have required on the point with special reference to the ensuing settlement, it shall appear expedient that any new or additional arrangement should be adopted, or rules passed for adjusting the claims of Government and of individuals to lands held free of assessment, we shall not, of course, hesitate to make the necessary alteration in the existing law.

89. At present, that law appears to us to provide sufficiently for every essential object. If there be any error, it is on the side of tenderness towards the people, which we are sure your Honourable Court will not disapprove; and, from the experience of the results of past attempts, we confess we are much disposed to question the expediency of any summary attempts at resumption, and still more that of any arrangement by which the cognizance of such cases shall be taken from the Collector, who is charged with the management of the fund (the malguzarry lands), whence all such lakeraje lands have been alienated.

124. On the proceedings noted in the margin,* your Honourable Court will find recorded our correspondence with the Board of Revenue relative to the reorganization of the office of Commissioner in the sunderbunds, the operations of which, the bad health of the first Commissioner Mr. Scott, and other circumstances, had induced us temporarily to suspend.

125. We have now, you will perceive, appointed a professional officer surveyor to the Commissioner; and it appearing to us that the ill-success of past efforts has originated chiefly in the desultory nature of the Commissioner's proceedings, and that the first and most important object is to separate, by a distinct line of demarcation carefully surveyed, the unappropriated waste from the lands owned or claimed by individuals, we have particularly directed the attention of the Commissioner and the Surveyor to the accomplishment of this end.

126. Further, the communications of the Board of Revenue and of the Commissioner having appeared to be essentially defective, from the circumstance of their confining their inquiries to comparatively recent periods of the Revenue history of the district, we have particularly enjoined the present Commissioner, Mr. Dale, to commence his labours by a careful revision of the past proceedings of Government and the subordinate Revenue authorities from the earliest times, pointing out to him the clues to the most important papers which a diligent search of the public records had brought to light.

127. The labours of the Record Committee will also, we trust, essentially aid his operations, the confusion of the public records being one main cause of the embarrassment that besets all inquiry into rights relating to the landed property of the country.

128. We are naturally desirous, on the principle which guided us in the enactment of Regulation II, 1819, of avoiding any direct interference with the decision of individual cases; and we trust that, when the nature and extent of the settlements concluded with the proprietors of the mehals adjoining the sunderbunds are considered, with a full advertence to the history of the district anterior to the permanent settlement, no serious difficulty will occur in regard to the general principles to be applied.

129. Some additional rules may, perhaps, be necessary to regulate the proceedings of the Commissioners; but in general, we imagine, the law above quoted will sufficiently answer every purpose.

130. We entertain a favourable opinion of the talents and diligence of Mr. Dale, who, as register in the district of Nuddea, had an opportunity of acquiring much local information and considerable experience in judicial investigation. The duties of the Commission involving much judicial inquiry, it

* Revenue Consultations, 19th March 1819, Nos. 7 to 9; 2d June, Nos. 1 to 3; 24th March 1820, Nos. 2 to 4; 16th March 1821, Nos. 11 to 35; 25th May, Nos. 2 and 3; 21st Septmber, Nos. 1 and 2; 9th November, Nos. 9 and 10; 16th ditto, Nos. 4 and 5; 23d ditto, Nos. 7 and 8; 27th ditto, Nos. 1 to 3; and7th December, Nos. 10 and 11.

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it appeared to us proper to select a Judicial officer for the situation. The nature of the office is such as to preclude us from employing in it any of our senior servants, without annexing to it much larger emoluments than the objects of the Commission seem to justify: Our selection has, therefore, necessarily been confined to persons of comparatively low standing. But under the careful superintendence of the Board, and the regularity of proceeding which the Commissioner will observe, we do not anticipate any serious detriment to the public service from this cause further than, as the unhealthiness of the country (whence the general reluctance to accept the office originates) may operate to impede the Commissioner's operations, and must, as in the past, render it difficult for us immediately to supply any vacancy that may occur.

131. To guard against this serious evil as far as it can be guarded against, we have deemed it our duty to attach to the Commission a medical officer.

132. For further information in regard to the details of the arrangement, we beg permission to refer your Honourable Court to our proceedings.

151. The annexed proceedings,* containing our correspondence with the Board of Commissioners in Behar and Benares, relative to some extensive wastes in zillah Tirhoot, will illustrate the observation we have above made, in regard to the necessity of a minute inquiry into the particular circumstances of the arrangements made in different parts of the country, before the principle prescribed in Regulation II, 1819, relative to lands excluded from the operation of the permanent settlement, can be safely applied to individual cases. We trust, however, that the instructions with which we have, on this and various other occasions, furnished the Boards, will supersede the necessity of our entering on a detailed consideration of the merits of such cases, the decision of which we must always desire to leave with the local authorities.

152. We hope that our instructions, wherein we have endeavoured to combine a due attention to the just interests of Government with a tender consideration for the rights of individuals, will be approved by your Honourable Court.

153. In considering all cases of the above nature, we cannot but be struck with the many inconveniences that have arisen out of the omission properly to ascertain and record the limits of estates permanently settled. The inconveniences we shall, of course, be careful to guard against, in that part of the country where temporary settlements still prevail.

154. It does not appear to us to be necessary to trouble your Honourable Court with a separate detail, in this place, of the circumstances of the case, or of the observations and arguments which we deemed it proper to communicate to the Commissioners.

155. In like manner, we deem it sufficient to notice in a general manner the discussions contained in the papers noted in the margin,† relative to the course of proceeding to be followed, under the Regulations, in the settlement of certain lands held without due authority free of assessment, the object of our instructions being merely to maintain the existing law, not directed to any change of system, on which we should refer for authority to your Honourable Court.

156. Your Honourable Court will, doubtless, have already concluded, from a consideration of our correspondence with the Board of Commissioners, both that much has been accomplished by that authority which a Revenue Board stationed at the presidency would never probably have agitated, and that much still remains to be done in the same quarter.

EXTRACT

* Revenue Consultations, 13th November 1820, Nos. 10 to 12; 27th February 1821, Nos. 17 and 18; and 9th November, Nos. 16 to 21.

† Ibid., 19th May 1820, Nos. 44 to 46; 25th August, Nos, 20 to 22; 16th February 1821, Nos. 26 to 29; 23d April, Nos. 14 to 19; 29th June, Nos. 24 to 26; 17th August, Nos. 36 to 39; and 14th September, Nos. 5 to 7.

EXTRACT REVENUE LETTER *to* BENGAL,

Dated the 10th November 1824.

Letter from, dated 1st August 1822, par. 84 to 89.—Measures adopted relative to the assessment of unassessed lands.

Revenue Letter to Bengal, 10 Nov. 1824.

Resumption of Rent-free Lands, and Assessment of the Sunderbunds.

19. Your observations here are chiefly intended to shew the superiority which, in your opinion, is possessed by the plan which you have established by Regulation II of 1819, over that which was proposed by the late Mr. Deane, namely, the employment of a Judicial Commissioner by whom the inquiry upon these questions might be conducted, where alone it can be conducted with the greatest advantage, on the spot. In expressing an opinion favourable to the suggestion of Mr. Deane, we did not regard the expedient as perfect, but only as deserving a preference to assumptions of the land, in a manner nearly arbitrary, by the Revenue officers. The Regulation just quoted is intended by you to obviate the evils which were likely to arise from that mode of proceeding; but the securities which it provides do not appear to us nearly so perfect as your words imply that they are accounted by you.

20. It appears to us that still the decision must, to a great degree, depend upon the Collectors; and we cannot be satisfied that decisions affecting the property of numerous individuals, often to a great amount, should rest, with little other security, upon the contingent qualities of a class of functionaries, whom you did not think it safe to entrust with the comparatively easy task of establishing the Canongoe offices in their districts.

21. You seem to us not to be fully aware of the importance and difficulty of that part of the judicial process which, under Regulation II of 1819, devolves entirely upon the Collectors. It is the Collector who exclusively has to collect the evidence: the security, therefore, which you meant to provide, by reserving the decision upon the evidence to the Boards of Revenue, is exceedingly imperfect. It is obvious that, whether the evidence is taken perfectly or imperfectly, depends upon him who takes it; and that, when a decision passes upon evidence imperfectly taken, it is very likely to be erroneous. The mode of decision adopted by you, therefore, could be approved only where one less objectionable was impossible to be obtained.

22. The Regulation does something towards facilitating appeals; and if we could regard them as furnishing, in this instance, an adequate security against the evils of a wrong decision, we should the less regret the imperfection of the primary tribunal. But when we consider what may be the difficulty of finding the security which, under this Regulation, the appellant is required to furnish, the expense of prosecuting an appeal, and the poverty of a great proportion of those whom the decisions in question may affect, we cannot but apprehend that the power of appealing will, in numerous instances, be a remedy in name rather than effect.

23. We are induced, however, to suppose that you yourselves may have seen reason to modify your opinion on this subject, by the experience which you may have acquired of the operation of the Judicial Commission, which notwithstanding the above opinions, you constituted by Regulation I of 1821, for the investigation and decision of certain claims relative to land in the Ceded and Conquered Provinces. At present it is not necessary we should state any farther considerations on this head, because we have already, in our despatch relative to the revenue administration of Cuttack, dated 10th December 1823, furnished you with an outline of our views relative to the use which might be made of such a Commission, and shall enter more largely into the subject when we reply to the report which you have promised, and which we expect at an early day, relative to the proceedings, under Regulation I of 1821. In the mean time, it is not our desire that you should consider the proposition as any thing more than a subject for careful consideration. You may be assured that we are not less anxious to profit by the objections which may suggest themselves to you against any measure of our proposing than we are to remove them when we think that they are not well-founded.

39. We

Letter from, dated 1st August 1822, par. 124 to 132.—Re-establishment of the office of Commissioner in the Sunderbunds.

Revenue Letter to Bengal, 10 Nov. 1824.

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39. We have so fully explained the general principles upon which, in our opinion, your measures with respect to the assessment of this district should be regulated, that here few observations are required. The kind and extent of the assistance which you have thought proper to grant to the Commissioner are approved.

40. There is no doubt that a great part of the business of the Commissioner will be, as you say, judicial, because it will consist in making inquiry into the rights of parties, and passing decisions upon them. It was highly expedient that you should take such measures as were within your power, for having this business performed with that correctness which its importance required; we therefore approve of your making choice of a Judicial servant for that purpose: and as you say that you have "necessarily been confined to "persons of comparatively low standing in the service," we trust that you have bestowed proportional attention on the means of securing an accurate review, wherever necessary, of the judicial proceedings of such functionaries, and of preventing any incorrect decision of theirs from proving final. As the decisions will commonly affect large quantities of land and parties comparatively rich, appeal to the courts will be a more perfect security in this than in the ordinary state of circumstances. It will be necessary, however, to make particular provision for the cases of those whom indigence would preclude from a remedy attended with cost.

41. We regret, with you, the proof which was furnished, of what you denominate "a lamentable defectiveness and disorder in the records of the "Collectorships of the Twenty-four Pergunnahs and Nuddea, and great inef-"ficiency in the Canongoes appointed in those districts."* You very properly suppose, that this could not have happened under a good system of superintendence and control; and inform the Board that "the correction of "so serious an evil" must be derived from an improvement in their exertions. The fear is naturally suggested to us, that the causes which produced these effects in the Twenty-four Pergunnahs and in Nuddea, cannot have been inoperative in other districts. It is of vast importance that you should have the means of knowing with what efficiency the superintending Boards discharge their duty. As we fear that your present means of procuring this information are far from perfect, we earnestly recommend it to you to consider by what arrangements the inspection and control which you exercise over the intermediate authorities, and on which ultimately every thing depends, can be made to operate with the greatest efficiency.

Letter from, dated 1st August 1822, par. 151 to 156.—Proceedings relative to the question of the right of Government to certain wastes in the zillah of Tirhoot, and to the assessment of certain lands held rent-free, without, it is supposed, a legal title.

47. You have here fully experienced the difficulties which we anticipated, and respecting which we communicated to you our sentiments in our despatch dated the 11th June 1823, in applying the rules of Regulation II. of 1819 to individual cases.

48. When you say that you must always desire to leave the decision on the merits of individual cases to the local authorities, it is perfectly true that you must leave the task of ascertaining the facts of each case to the local authority: but it is still necessary that the local authorities should be made acquainted with the principle, according to which, when the facts are ascertained, you wish the decision to be made, otherwise the authorities may decide according to one principle in one place, and according to another principle in another.

49. We are not surprised that, "in considering all cases of this nature, "you are struck with the many inconveniences which have arisen out of the "omission to ascertain and record the limits of estates permanently settled." There is no case in which, in consequence of this omission and the very general terms of the permanent settlement, it may not be disputed whether a waste which Government proposes to assess, is not private property. If no law precisely determines this question, Government is not precluded from enacting

* Mr. Secretary Mackenzie's letter to the Board of Revenue, dated 21st September 1821.

Revenue Letter to Bengal, 10 Nov. 1824.

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enacting such a law. It is only necessary, in framing it, to take care that no right, which by the most enlarged construction can equitably be held to have been created by the permanent settlement, is thereby infringed. On this subject, however, we have so fully explained our sentiments in the despatch already quoted, that we have no farther occasion to enlarge upon it here. With respect to the lands which are held free of assessment without due authority, as the questions must be almost all questions of fact, it is only necessary to provide security that the matters of fact are correctly ascertained.

EXTRACT REVENUE LETTER *from* BENGAL,
Dated the 30th July 1823.

Revenue Letter from Bengal, 30 July 1823.

73. We beg leave to solicit the attention of your Honourable Court to our proceedings of the dates entered in the margin,* which contain our correspondence with the Board of Revenue in the Lower Provinces on the expediency of deputing an officer to the district of Sylhet, for the purpose of effecting a settlement of certain lands which are stated to be liable to assessment, as having been excluded from the operation of the decennial settlement, in consequence of being jungle and waste, but are now in a state of cultivation.

74. The estimated extent of the land in question is stated by the Board at six and a half lacs of beegahs; and with reference to the explanation afforded by them, and the peculiar principle on which the settlement of Sylhet was made, there appears to be little doubt that there is much liable to assessment. Adverting to the extent of land to which the Board represented the rights of Government to attach, and to the vast multitude of landholders from whom the Revenue of the district is collected, it has appeared to us advisable, as recommended by the Board, that a special arrangement should be made for conducting the proposed inquiries and settlement.

75. We accordingly authorized the Board to depute a properly qualified officer for the duty.

76. The season for active operations in Sylhet lasts only for about six months in the year, and some delay also occurred in consequence of the indisposition of Mr. Ward, who was first selected for the duty, and the necessity of instituting certain inquiries into the conduct of Mr. Tucker, who next presented himself as a qualified officer, before we could decide on entrusting him with the duty. We hope, however, at an early period, to report to your Honourable Court the result of our proceedings in this case.

77. We have afforded the Commissioner appointed under the above Resolution the aid of a professional surveyor, to effect a measurement of such lands as may be brought on the rent-roll of Government. The Commissioner has likewise been allowed an establishment of native officers, at a charge of 353 rupees per mensem, and to disburse 1,800 rupees in the purchase of three elephants.

78. The inquiries to which we have above alluded referred to the indiscreet and censurable practice into which Mr. Tucker, with many other of your servants, had fallen, of borrowing money from Zemindars and others under their authority.

79. The Regulation which is about to be passed in the Judicial Department (framed with reference to drafts submitted by the Board of Revenue and by the Sudder Dewanny and Nizamut Adawlut) will, we trust, effectually prevent hereafter a practice pregnant with so much mischief. But though we could not regard the conduct of Mr. Tucker, and the other officers concerned, as clear of blame, there did not appear to be any sufficient ground for considering him disqualified for the duty for which he was otherwise represented as well-fitted.

REVENUE

* 4th May 1821, Nos. 2 and 3; 15th June, Nos. 21 and 22; 29th March 1822, Nos. 2 to 5; 9th May, Nos. 1 to 5; 5th June 1823, Nos. 1 to 4; 13th June 1822, No. 11; 1st August, No. 77; 13th February, Nos. 9 to 11 and 15; 6th ditto, No. 9; 27th November 1821, No. 7; and 14th December, No. 7.

REVENUE LETTER *from* BENGAL,

Dated the 16th September 1820.

(Department of Ceded and Conquered Provinces.)

Revenue Letter from Bengal, 16 Sept. 1820.

Ceded and Conquered Provinces.

Settlement, &c. of the Ceded and Conquered Provinces.

To the Honourable the Court of Directors for Affairs of the Honourable the United Company of Merchants of England trading to the East-Indies.

HONOURABLE SIRS:

1. WE have the honour of transmitting numbers in the packet, copies of the several minutes and other papers noted in the margin,* relative to the course of proceeding to be followed in the future settlement of the Ceded and Conquered Provinces.

2. Those documents, comprizing minutes by the Governor-General and several Members of the Council, will apprize your Honourable Court of the general sentiments which we entertain on that important subject.

3. Besides the minutes recorded by the several Members of the present Government, the packet includes, you will perceive, minutes recorded by Mr. Dowdeswell and Sir Edward Colebrooke; and it will be superfluous to state how just a title the opinions of those gentlemen possess to our respect and confidence, or to claim for their recorded sentiments the particular attention of your Honourable Court.

4. The other papers transmitted consist of a report from the Board of Commissioners in the Ceded and Conquered Provinces (written when Sir E. Colebrooke held a seat at that Board), in which the expediency of forming a permanent settlement in those provinces is strongly urged, and of a memoir prepared by our Secretary, explanatory of the course of proceeding which has been followed in the past Revenue administration of them.

5. We shall not now enter on any more detailed explanation of the contents of those papers; but it may be useful briefly to state the leading principles by which we propose to be guided, reserving for a future opportunity the regular discussion of the subject, and the full explanation of the several specific points on which we shall hope to receive a communication of your sentiments.

6. It is, then, our unanimous opinion, that the system of a permanent settlement of the land revenue, either upon the principle of a fixed jumma or of an assessment determinable by a fixed and invariable rate, ought to be extended to the Ceded and Conquered Provinces, as soon as it may be practicable fully to ascertain and accurately to record the value and capabilities of the individual mehals to be assessed, and the rights and privileges of the various classes having an interest in the land; and to frame such provisions, founded on the ascertained usage of the country, as shall appear necessary for their future security.

7. We are equally unanimous in opinion, that the extension of a permanent settlement to the provinces in question, without a minute investigation of the nature above indicated, would involve the risk of a considerable sacrifice of revenue, and the still more serious evil of leaving in jeopardy the rights and properties of a large body of your subjects.

8. It is, therefore, our anxious desire, that the settlement should be made deliberately, village by village; and that there should be united with the revision of the assessment and the investigation of the extent and produce of the lands belonging to each village, the object of ascertaining and recording the

* 1. Letter from the Board of Commissioners in the Ceded and Conquered Provinces, dated 27th October 1818.
2. Memorandum regarding the past settlements of the Ceded and Conquered Provinces, with heads of a plan for the permanent settlement of those provinces, dated 1st July 1819.
3. Appendixes A to G, referred to in the above memorandum.
4. Minute by Mr. Dowdeswell, dated 7th October 1819.
5. Ditto by the Governor-General, dated 31st December 1819.
6. Ditto by Sir E. Colebrooke, Bart., dated 17th March 1820.
7. Ditto by Mr. Stuart, dated 28th April 1820.
8. Ditto by Mr. Adam, dated 24th May 1820.
9. Ditto by Sir E. Colebrooke, Bart., dated 12th July 1820.
10. Ditto by Mr. Fendall, dated 29th August 1820.

Revenue Letter from Bengal, 16 Sept. 1820.

Ceded and Conquered Provinces.

Settlement, &c. of the Ceded and Conquered Provinces.

the fullest possible information in regard to the tenures by which the land is held, and the rights, interests, and privileges, of the various classes of the agricultural community.

9. We feel entirely satisfied, that in regulating our administration by those principles, we shall possess the fullest concurrence and support of your Honourable Court, since they accord entirely with the sentiments which you have, on various occasions, communicated to this Government ; and we trust you will confide in our assurance, that no efforts shall be wanting to fulfil your views, by the careful completion of the work in all its details.

10. In conducting the investigations above specified, as well as in digesting and reporting their results, particular attention will, of course, be paid to the several points to which the inquiries and orders of your Honourable Court have been directed.

11. The arrangement so conducted will, from the very nature of the case, involve much detailed and laborious research, of which the objects can be successfully accomplished only in a long period of time, even although we possessed a much more extensive selection of proper agents for the work than the exigencies of other branches of the public service will permit us to make.

12. The same circumstances will render *it, in our judgment, indispensably* necessary, that the ultimate settlement should be so made, as to take effect not simultaneously throughout the provinces, but in certain portions only of the country in each year, according as the Collectors may be found able to execute, and the Boards efficiently to superintend the detailed arrangements in each individual case.

13. Although it has appeared *to us* advisable *to lose no time* in submitting to your Honourable Court the above papers, with this brief explanation of our general views, we do not now propose to enter fully into the discussion of the several important questions which the measure naturally involves.

14. It is our intention to take the subject again into consideration, when Mr. Stuart shall have completed the paper upon which you will perceive he is now engaged, and which will embrace a comprehensive exposition of his sentiments on the question in its various bearings.

15. In the mean time, the documents now forwarded will, we trust, prove of utility in preparing your Honourable Court for the future discussion of the subject.

16. The existing settlement in the Ceded Provinces will expire with the fusly year 1229, or September 1822, and for several years, therefore, we must necessarily have recourse to temporary arrangements in the Revenue administration of them.

17. We cannot probably hope to receive your Honourable Court's final commands on a question involving interests of so much magnitude, previously to the expiration of the above period. It will, then, of course, be necessary either to take fresh engagements from the Zemindars, or to continue the existing settlement for a further term; and it would, indeed, we conceive, be of considerable advantage, to determine the point before the Zemindars shall make their arrangements for the cultivation of their lands in the last year of their present leases. This they will have to do in Assarh 1228 F. S., or July 1821 A. D.

18. It must naturally be our wish to avoid the adoption of any measure which might be, in any degree, calculated to interfere with the fulfilment of the ulterior views which you may see reason to adopt; and it would, consequently, be very satisfactory to us to receive, before the above date, a general explanation of the line of procedure which your Honourable Court may deem most proper to be pursued, preliminary to a perpetual settlement, or, should you deem it more advisable, a settlement for a long term of years.

19. It is now, we believe, admitted, without contradiction, that the terms of the past settlements have been too short; and we are satisfied, therefore, that

that your Honourable Court will readily allow us to exercise a considerable latitude of discretion in enlarging the term of the temporary leases which it may be necessary hereafter to grant.

Revenue Letter from Bengal, 16 Sept. 1820.

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20. We are satisfied that the most beneficial consequences would, in many instances, flow from our being enabled to extend temporary leases to a term of ten or fifteen years; and your Honourable Court may rest assured that we should never exercise a power to that effect without the most careful consideration.

Settlement, &c. of the Ceded and Conquered Provinces.

21. A distinct and early knowledge of your sentiments on this point would be very useful in guiding our deliberations on the specific course to be pursued on the expiration of the present settlement.

We have, &c.

(Signed) HASTINGS,
JAS. STUART,
J. ADAM,
JOHN FENDALL.

Fort-William,
16th September 1820.

From the BOARD *of* COMMISSIONERS *in the* CEDED *and* CONQUERED PROVINCES,

Dated the 27th October 1818.

To His Excellency the Most Noble Francis Marquis of Hastings, K. G., Governor-General in Council, Fort William.

My Lord:

1. We have the honour to acknowledge the receipt of the orders of Government, under date the 22d August 1817, in reply to our address of the 1st July, submitting our junior Member's report of his proceedings in the separate charge which he had held in Rohilcund.

Board of Commissioners in Ceded and Conquered Provinces, 27 Oct. 1818.

2. The importance of many of the points on which we are called upon by those orders for our sentiments, might plead our excuse for some delay in replying to them. But the principal cause of the very great length of time to which our present address has been protracted, was the wish to submit a view of the definitive arrangements in Rohilcund, under the provisions of Regulation XVI, 1816, and the ultimate assessment which, under the option allowed by that Regulation, the landholders of that province may be considered to have voluntarily and unequivocally consented to, after all their clamours of over-assessment.

3. The settlement of Moradabad may, in fact, be said to have been now completed for the first time. The quartennial settlement, the accounts of which were not all received till three years after its expiration, had not been concluded for the whole district, when the publication of Regulation IX, 1812, imposed the necessity of recommencing an entire new revision; and the quinquennial settlement, the whole of the accounts of which have not yet been received, was still in formation, when the term of that part of it which had been formed expired. The success of Mr. Boulderson in effecting a final arrangement, both of what had been left unfinished and of what was relinquished under Regulation XVI, 1816, in the short period during which he has been in charge, is highly creditable to his exertions, with the partial assistance derived from Mr. Bescoe in the southern pergunnahs.

4. The settlement thus completed gives an assessment of Rupees 27,93,546, on which a sum of Rupees 27,77,912 has been realized. The nominal assessment, including what had been actually and what provisionally settled by Mr. Batson, was Rupees 28,42,594, and a nearly similar sum of Rupees 27,40,287 was realized on it in the single year 1221; but the four other years of the period yielded no more than:—

In 1220	..... Rupees	23,93,765
1222	.....	25,90,780
1223	.....	24,50,484
1224	.....	25,43,892

The

Board of Commissioners in Ceded and Conquered Provinces, 27 Oct. 1818.

Settlement, &c. of the Ceded and Conquered Provinces.

The quartennial settlement stood at Rupees 25,46,417, on which the highest receipts of any one year were only Rupees 23,89,518. The preceding triennial settlement stood at Rupees 24,46,530.

5. The jumma of Bareilly, as originally fixed in the year 1813, including a partially progressive increase to the fifth year of the lease, was Rupees 24,64,289; but under the orders of Government, relinquishing such progressive increase beyond the third year, was reduced to Rupees 24,40,010. The revisions connected with Regulation XVI, 1816 have ultimately fixed it at Rupees 24,07,987, on which a sum of Rupees 23,19,716 has been realized. The abatements in Bareilly, although extensive, have been much less than the general clamour of over-assessment, which was raised against the settlement in the third year of the lease, had given us reason to expect. The actual receipts for each year of the quinquennial period within the year were:—

In 1220	..... Rupees	20,86,249
1221	.....	22,52,095
1222	.....	21,53,191
1223	.....	19,79,611
1224	.....	22,17,724

In this statement the subsequent collections of each year, on account of the former balance are omitted. These amounted in the past year to Rupees 70,109, which will give for the revenue actually realized from the land within the year a sum of Rupees 23,89,825.

6. The final arrangements in Shahjehanpore are at a decrease of Rupees 39,684 on a demand reduced by the relinquishment of the russud before noticed to Rupees 12,79,693; and the whole of the remaining demand (Rupees 12,40,011) was realized to within a trifle of Rupees 32. 6. 5. The original assessment for the year 1224, including such russud, was Rupees 12,83,860, and the receipts for the several years of the quinquennial period were:—

In 1220	.....Rupees	11,14,781
1221	.....	12,10,397
1222	.....	12,79,974
1223	.....	11,42,728
1224	.....	12,36,597

7. The receipts from the united districts of Bareilly and Shahjehanpore in the past year have amounted to Rupees 35,59,694.* The ultimate assessment of the final russud for the year 1224 was intended to have been Rupees 37,48,149, and the annual receipts during the expired settlement, exclusive of the retrospective realization of balance, have amounted to

In 1220	.....Rupees	32,01,030
1221	.....	34,62,494
1222	.....	34,24,166
1223	.....	31,22,320
1224	.....	34,84,321

The aggregate receipts in the whole of Rohilcund in the past year were Rupees 63,37,506, and in the several years of the quinquennial lease :—

In 1220	.....Rupees	55,14,795
1221	.....	62,02,781
1222	.....	60,14,946
1223	.....	55,72,773
1224	.....	59,27,713

8. On these results we are satisfied that a higher jumma than what is now assessed on Rohilcund is not to be expected. The assessment of this province during the Rohilla Government is stated at eighty-four lacs, exclusive of the Rampore jagheer; but this nominal jumma exhibits the valuation at which the several pergunnahs were partitioned among the different chieftains, and not the

* Bareilly ..... Rupees 23,19,716
Shahjehanpore 12 39,978

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the actual revenue derived by those chieftains from their respective possessions: and supposing it to have included the lands which are now held free of rent, we believe that the present assessment of Rohilcund, with the addition of such rent-free lands, would be found not to fall much below the highest contribution which the province ever actually yielded in the period of its reputed prosperity. We therefore feel no hesitation in recommending that the present assessment be declared permanent, under the provision of Section 4, Regulation IX, 1812.

9. As we are led to apprehend, from the tenour of the late orders of Government, that a permanent settlement of the lands in these provinces is not to take place under any circumstances, even to the partial extent promised by that enactment, and by the corresponding section of Regulation X of the same year for the Conquered Provinces, we beg leave respectfully to state, that we should not fulfil the duty of the station in which it has pleased the Government to place us, if we were to abstain from offering it as our decided opinion, that the greatest injury cannot but occur to the interests of the British Government in this quarter of its possessions, by any longer withholding the benefits of a permanent settlement, which have been so long and so anxiously expected by the mass of the population of the Ceded and Conquered Provinces.

10. We shall not enter upon any discussion of the advantages of the measure in a fiscal point of view, although we are fully satisfied of them, because we consider the faith of the Government to have been pledged by the promulgation of the two Regulations above quoted, which having been enacted, as we understood, after a full discussion of the question of the permanent settlement with the Honourable the Court of Directors, was to be considered as the absolute and final determination of the supreme authorities, both in this country and in Europe, at the time of their revoking the more extensive promise which had been held out by Regulation X, 1807.

11. This Board, on the occasion of reporting on the fourth settlement of the district of Cawnpore, under date the 30th August 1814, expressed a doubt as to the expediency of recommending a general confirmation, in perpetuity, of the settlement of such estates as, under the provisions of Section 4, Regulation IX, 1812, might be considered entitled to it, from the circumstance of the Board not being entirely satisfied of the correctness of the statements of the land in actual cultivation and that capable of being cultivated.

12. In order to remove these doubts, it was suggested that a professional survey of the lands should be undertaken: and about that time Lieutenant Gerard having been appointed Surveyor under the Board, it was intended that he should be employed in a survey, for the purpose of verifying the accounts of the land in the district of Cawnpore. Other more important objects, such as the survey of the lapsed mocurreries of the late Rajah Ramdial and Rao Rambhun, and of the Deyra Doon, have hitherto prevented the employment of Lieutenant Gerard in the manner originally intended; and, from the experience we have had of the length of time which is required for the completion of surveys of this description, we have reason to suppose that Lieutenant Gerard could not accomplish a measurement of the lands, even of a single district, within less than a period of several years.

13. The length of time required for a minute survey of that description which could ascertain the actual quantity of land in and fit for cultivation, and the nature of the produce of every field, in every individual estate of these provinces, may be readily estimated from Lieutenant Gerard's report on his survey of the village of Porth Khas. He there calculates that half a square mile may be surveyed in one day; and taking the square contents of the smallest district in these provinces (that of Furruckabad) at 2,700 miles on an extreme length of ninety miles, and an average breadth of thirty, it would require fifteen years for the completion of the survey of a single district, before the promised permanency of any single estate can be fulfilled.

14. The impossibility of such a minute survey being thus ascertained, it appears to us that if Government should not be prepared to extend the permanency of the present settlement more generally than what has been promised by Regulations XXVII, 1803; IX, 1805; IX and X, 1812, the intent and spirit

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spirit of these Regulations would be sufficiently accomplished, if the Collectors were directed to ascertain cursorily the comparative state of the improvement of every village which they may at any time have an opportunity of visiting, and to report occasionally the proportion which the land fit for cultivation may bear to the entire ruckbah of the estate; and that all villages in which the Collector shall, on such cursory survey, be of opinion that the reclaimable land not in cultivation does not bear a greater proportion than one-fourth to the cultivated land, be declared permanently assessed.

15. But we at the same time take the liberty of again expressing our conviction, both individually and collectively, that no measure, short of a general permanency to the settlements of the whole of these provinces, will meet the expectations of the landholders, founded on what they consider a solemn promise of Government. Our junior Commissioner, who formed, as Collector of Bareilly, the settlement originally intended to be permanent, has, in his subsequent superintendence of it as a member of the Board, been frequently reproached with the breach of the promise held out by him to the landholders on that occasion, under the provisions of Regulation X, 1807, and on the strength of which they acceded to the great increase then assessed upon them; and we have both had numerous opportunities of observing the temper of the agricultural population, from which we have long anticipated what we have already taken the liberty of stating in other addresses, a falling off rather than an improvement in future settlements.

16. The evils attending on any errors and irregularities in the apportionment of the jumma, and on the mistakes of over-assessment in general, would also be obviated by a permanent limit to the demand. With a certainty of such limit, the landholder's industry and capital will be exerted to meet a present burthen by improvement, of which the ultimate benefit is secured to him: but under short leases, and an incessantly recurring demand for a participation in his profits, no exertion can be looked for to meet even the temporary exigence of unfortunate seasons.

17. In sales of land also, which although they should be wholly discontinued for the recovery of revenue arrears, will occasionally take place in satisfaction of judicial decrees, a considerable loss of revenue is daily experienced under short settlements, exclusive of the injury to individuals from the depreciated value at which their estates pass from their hands. The purchasers, in almost every instance, decline engaging at the affixed assessment; and after leaving the lands to fall off during the remainder of the lease under khas management, are ultimately admitted at a reduced jumma; and when, in the view of obviating this inconvenience and loss, we directed that no sale should be considered final, unless the purchaser entered, at the time of sale, into express engagements for the affixed jumma, the effect has been to deter purchasers from offering for lands, under the further uncertainty of what might be required of them at a future settlement.

18. With regard to sales of land we may further observe, that the practice stated in the preceding paragraphs to have been adopted by the purchasers of estates at public sale, arose from the dissatisfaction which the abrogation of the permanent settlement had spread among the purchasers of estates sold during the quartennial settlement. These persons argued, that having bought the lands at an assessment which was declared to be permanent, they were not liable to resettlement; and when their plea was overruled, future purchasers looked out for the means of obviating a similar result

19. It remains only for us to offer a few remarks on the question of malikana. As an allowance of this description should be only given to those landholders who, it may be supposed, decline to engage for the Revenue demanded of them, under a conviction of such assessment being higher than the estate can pay, with reservation of a maintenance for themselves, it is, of course, proper that no inducement should be offered to the indolent Zemindar to avoid the trouble and risk of management, or to the monied capitalist to convert his estate into a perpetual annuity from the treasury, with a discharge of it from all responsibility.

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20. On this principle, we conceive that five per cent. might be fixed as the highest allowance which would be claimable, leaving to Government a discretion to increase it in particular cases. A malikana to this extent would, generally speaking, not be sufficient to induce a relinquishment of the management, and would, at the same time, be adequate to meet the present complaint of the landholders, that they have no option between engaging at a ruinous assessment, or surrendering every source of maintenance.

21. The record which the orders of Government of 17th April last have directed to be made of the respective interests of all shares in putteedarry estates, whether joined in the engagements with Government or not, will facilitate the apportionment of such malikana; but, with a view of obviating the trouble and inconvenience of minute details, the majority of such Putteedars might be required to concur in nominating one or more of their body to receive the malikana allowance from the public treasury.

22. In estates of this description, no malikana should be claimable, where a given proportion, whether a majority or a moiety of the resident sharers, are willing to engage at the required assessment under the terms of a joint undivided estate: and similarly, in estates not putteedarry, but belonging to two or more sharers in joint tenancy, if any one or more should agree to the assessment.

23. We do ourselves the honour to annex the draft of a Regulation formed on these principles, and calculated to meet all the exigencies stated in the letter now acknowledged. Under the provisions noticed in the preceding paragraph, it appears unnecessary to expressly restrict the malikana allowance to landholders of a higher description; but as the sharers in putteedarry estates are themselves cultivators of the soil, we believe that it will be seldom, if ever, claimed in estates of this description.

We have, &c.

Board of Commissioners,
Furruckabad,
27th October 1818.

(Signed) ED. COLEBROOKE,
W. H. TRANT.

MINUTE *by* MR. DOWDESWELL,
Dated the 7th October 1819.

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As it will probably be judged advisable, at no distant period, to address the Honourable the Court of Directors respecting the establishment of a permanent settlement in the Ceded and Conquered Provinces, I deem it incumbent upon me to offer a few observations on that important subject in the form of a minute, not knowing whether the sentiments which I have formed upon it may correspond entirely with those of the other members of Government, and being, at all events, apprehensive that the details of the plan which it may be judged advisable to submit to the Honourable Court may not be sufficiently matured in time to enable me to become a party to it.

I enter on the discussion with unfeigned embarrassment, from the difficulty of treating with due respect, on my part, a question in which the Court of Directors may be said to have already passed judgment. I should have experienced that embarrassment under any circumstances; but I feel it more particularly at the present moment, when almost the only remaining act of duty which I have to perform is, to return my grateful acknowledgments to that authority for the confidence reposed in my public character, in raising me to the situation which I now hold, but which I shall so shortly voluntarily relinquish.

But these considerations only enhance, in my mind, the obligation of recording my sentiments on the subject, so long as the slightest prospect may exist of removing any misapprehension which may have occurred in the numerous discussions which have already taken place, or of otherwise elucidating a subject equally connected with the prosperity and security of our Indian possessions,

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possessions, on the one hand, and with the character, I will not say of the East-India Company, but of the British nation itself, on the other.

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Soon after the acquisition of the territories now ordinarily known by the appellation of the Ceded and Conquered Provinces, it naturally became a subject of deliberation with the Government of that day, what plan of settlement should be established in those extensive and valuable territories.

I shall say nothing, in this place, of the considerations which influenced the judgment of the Governor-General in Council on that occasion, but proceed at once to the exhibition of those documents, which are of chief importance to the elucidation of the question which I have undertaken to discuss.

Regulation XXV, 1803, which has relation to the Ceded Provinces, after stating that three successive temporary settlements shall be made, contains the following provision: "At the end of these ten years, a permanent settlement "will be concluded with the persons (if willing to engage, and if no others "who have better claims shall come forward), for such lands as may be in a "sufficiently improved state of cultivation to warrant the measure, on such "terms as Government may deem fair and equitable."

In like manner, Regulation IX, 1805, respecting the Conquered Provinces, including Bundlecund, contains the following enactment: "At the end of "the year 1222 fusly, a permanent settlement will be concluded with the "same persons (if willing to engage, and if no other persons having a better "claim shall come forward), for such lands as may be in a sufficiently improved "state of cultivation to warrant the measure, on such terms as Government "may deem fair and equitable."

The above declarations were, in both instances, first made to the Zemindars and the mass of the population, in the form of proclamations by the local administration, but afterwards reduced, as may be inferred from the foregoing observations, to legislative enactments by the Supreme Government.

I do not find that the Court of Directors ever formally confirmed and sanctioned the course of measures proposed to be pursued with respect to the settlement of the Conquered Provinces. With respect, however, to the Ceded Provinces, their confirmation is as explicit as words can render it. The following is an extract from their letter on that subject, in the Political Department, dated the 28th August 1804, paragraph 18. "After an attentive perusal of "the instructions to the several Collectors referred to in this paragraph, we "are well-disposed to acquiesce in the principle upon which a settlement of "the lands in the Ceded Provinces in Oude has been concluded. The "experience which may be the result of this variation from the more recent "practice, will probably furnish very useful instruction for observance in "cases of a similar nature. As the permanent settlement for these extensive "districts is not to be carried into execution for ten years from the com-"mencement of the first triennial settlement, there will be full time, "under the operation of that principle and during the continuance of the "respective periods of the intermediate settlements, to ascertain their full "value, and for enabling you to conclude a permanent settlement on such "terms as shall be deemed fair and equitable."

I have above observed, that I could not find that the Honourable Court had ever formally confirmed and sanctioned the course of measures proposed to be pursued with respect to the settlement of the Conquered Provinces. They must, however, have had all the documents connected with the subject before them, if not at the period of writing the above-mentioned letter very soon afterwards, and it will scarcely be urged that they intended to withhold their sanction to the measures contemplated in the Conquered Provinces, almost at the moment that they were expressing their unqualified approbation of arrangements, entirely of the same description and character in the Ceded Territories. The fact is, that the two questions cannot be separated, unless we would resort to arguments as unfitting the dignity and importance of the subject as the official character of those by whom it is to be discussed. If the measure of a permanent settlement was wise and politic in the Ceded Provinces, it was equally so in the Conquered Provinces. If, on the contrary, it was liable in one

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one instance to all those objections which have been since opposed to it, the arrangement was equally so in the other. On this particular point there will be, I suppose, little difference of opinion.

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Previously to proceeding in the general discussion of this important subject, it seems necessary to advert to the arrangement proposed by the Governor-General in Council to be adopted with respect to the settlement of the Ceded and Conquered Provinces in the year 1807. It will appear from the foregoing citations and remarks, that it was originally intended that three temporary settlements should be formed in those territories, from the period of the cession and conquest respectively, and that on the expiration of those three settlements, which embraced a term of ten years, a settlement should be concluded in perpetuity. The object of Regulation VIII, 1807, was to anticipate that arrangement; that is, to render the settlement permanent at the expiration of the second temporary lease, instead of the third, as originally proposed. I admit this measure to have been precipitate and ill-advised, and that it would have been far preferable to have left every thing in the course established by the Regulations of 1803 and 1805; nor can I, in candour, while expressing that sentiment, conceal that I had myself a considerable share in the adoption of the measure in question.

By the enactment of 1807, it was expressly declared that the proposed anticipation of the permanent settlement was only to take effect in the event of its receiving the sanction of the authorities at home. The Court of Directors judged proper to withhold its sanction, and things, as far as regarded the legislative enactments of this Government, consequently reverted exactly to the footing on which they stood in 1803 and 1805. This naturally brings me back to the consideration of the main question.

I have already quoted the principal documents on which an advocate for the claims of the Zemindars in the Western Provinces to the benefits of a permanent settlement would rely, in support of the point for which he contended. Previously, however, to forming any conclusive judgment on the subject, let us consider a little what collateral circumstances can be adduced in support of the conclusions which I have drawn from them, and what sort of reasoning is used on the opposite side of the question.

The authors of the arrangements of 1803 and 1805 were Lord Wellesley, then at the head of the Government, and Sir G. Barlow, a Member of Council. Mr. Fombelle, and not myself, was then Secretary for the affairs of the Ceded and Conquered Provinces.

I cannot recall to mind particular conversations; but I feel the firmest persuasion, that his Lordship, as well as Sir G. Barlow and Mr. Fombelle, uniformly understood that the settlement of the Ceded and Conquered Provinces was to be rendered permanent at the expiration of the decennial term, with the exception of such estates, or such parts of a district (for entire districts, I am satisfied, were never contemplated) as might not then, to use the language of the Regulations, be in a sufficiently improved state of cultivation to warrant the measure. In other words, the rule regarding the permanency of the settlement was to be one of general application, and the exclusion of particular estates or tracts of country, founded on special circumstances, was to constitute the exception to that rule. This is the construction which I have always myself affixed to the Regulations. It is the only one, in my judgment, of which the terms employed are susceptible, without wresting them from their natural and obvious meaning. The position, then, which I maintain is, that the faith of Government was irrevocably pledged to the great body of the people to extend to them the benefits of a permanent settlement, with the limited exceptions above stated, at the expiration of the term of ten years, reckoning from the period of the cession and conquest respectively. The Court of Directors, on the other hand, contend, that the question "was left "completely open for the future exercise of the judgment of Government, "and that there was nothing in those Regulations by which its decisions "could or ought to be in the smallest degree fettered." If, then, the Regulations be really so loosely worded as to admit of such a vast latitude of construction, what better course can be followed than to endeavour to discover

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their true spirit and meaning: that is, in other words, the real intention of those persons by whose authority they were published to the world.

In offering these remarks respecting the construction of the declaration in the terms in which it now stands, if I may use the expression, on the statute-book, I would not be understood to contend for the expediency of the declaration itself, at least in that stage of the business. The annunciation of it has always appeared to me, to say the least, superfluous. Advocate as I am, generally speaking, for permanent settlements, not so much from general reasoning as from having seen, I may almost say with my own eyes, Bengal restored from a comparative state of desolation to a condition of the utmost agricultural prosperity, chiefly by the operation of that great measure, I should still have thought that it would have been wise for Government to have retained its benevolent intentions within its own breast, until the period might arrive for the execution of the measure in question. This course appears to me, generally speaking, calculated to obviate embarrassment, and certainly would have done so, in a material degree, in the instance under discussion.

It is not my intention, on the present occasion, to repeat the numerous arguments which may be adduced in support of permanent settlements, derivable from the principles, ordinarily recognized as sound and wise, of political economy. Those arguments are, for the most part, stated in the letter addressed by the late Government to the Court of Directors, under date the 17th July 1813, and to that despatch I beg leave to refer, as expressing my own sentiments on that branch of the subject. At the same time, I cannot refrain from remarking, that it would be to take a very narrow view of this great question, to consider it merely in a financial point of view. It is almost too trivial to remark, that no duty can be more imperative upon a Government, than to pursue such a course as may be best calculated to secure the attachment of the great body of the people, by causing them to feel that they have a personal interest in upholding the reigning authority, and by concealing the harsh features of conquest and subjection under the attractive garb of protection, moderation, and encouragement. If this remark be just, generally, it applies with peculiar force to the inhabitants of the Ceded and Conquered Provinces: that is, to a people situated very remotely from the seat of Government, and of a high intrepid and enterprizing character. Our possessions were acquired by our arms, and by the same means they must, no doubt, for the most part be retained. But we shall never possess that security we might do, until the inhabitants of the Western Provinces shall feel a stronger attachment towards the British Government than I suppose they do at present; until they shall consider their own interests to be inseparably interwoven with those of the state itself; and, in a word, until they shall enjoy those advantages which have been so liberally and wisely extended to the inhabitants of Bengal, Behar, and Benares. In fact, there is reason to apprehend that the feeling which prevails in the Ceded and Conquered Provinces, in regard to this very question of a permanent settlement, is by no means a desirable one. There is some ground to believe that it formed an ingredient in the disturbances which some time past took place at Bareilly. There is still stronger reason to conclude, that the landholders think generally that they have been ill-treated with respect to this point, and that they entertain the persuasion that Government has not fulfilled towards them the expectation which it had led them so generally to entertain. Were the question referred to Mr. Trant, a member of the Board of Commissioners but at present at Calcutta, he would not, I believe, hesitate to state, that he has himself heard some of the natives accuse the Government, in direct and explicit terms, of a violation of public faith: a procedure at once indicative of their independent spirit, and of the feeling which has been excited with respect to the protraction of the permanent settlement. All these are points demanding serious consideration, and on which information might easily be obtained, if judged proper, from many intelligent and experienced officers in the Western Provinces. It is painful to me to be compelled to state facts and opinions which, I am sensible, cannot prove agreeable to those for whose consideration they are chiefly intended: but the Honourable Court will, I am persuaded, do justice to the motives which actuate me. Had I thought myself free to chuse, I should most readily have declined the task in which I am at present engaged. It is only because I thought the

exposition

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exposition of my sentiments to be a duty of more than ordinary exigency, that I have been led to place them on record.

I shall now endeavour to reply to some of the objections which have been most ordinarily urged to the establishment of a permanent settlement, and trust I shall be excused if I advert to some opinions which I have understood to prevail on this subject in England, but which neither my memory nor my researches enable me to trace on the records of Government.

It being assumed, not without reason, that there are considerable tracts of lands still unreclaimed in the Ceded and Conquered Provinces, it is apprehended that the revenue which might otherwise be hereafter derived from the wastes in question would be sacrificed, were a permanent settlement to be concluded in the actual condition of those territories. But is there any real foundation for that apprehension? Forest land does not ordinarily belong to individuals, but is the immediate property of the state itself: Government is, therefore, free to interdict individuals from clearing such lands without its formal sanction; or should it not judge proper to pursue that course, to assert its right to the revenue of them whenever reduced to cultivation. Supposing, however, for the sake of argument, that the forests or uncultivated tracts be in any instance the property of individuals, the settlement might be expressly declared to embrace only the more cultivated parts of the estate, leaving the remainder open to adjustment, in such manner as shall be deemed best calculated to reconcile the interests of Government with those of the individual. The only precaution which would seem requisite, in either case, is greater attention than has perhaps been ordinarily given to the definition of boundaries and the establishment of suitable land-marks.

Another objection to a settlement in perpetuity has been founded upon the imperfect information which we possess respecting the landed tenures, and the rights of the different classes of persons having an interest in the soil. That the Revenue authorities, and Government itself, proceeded on imperfect information with regard to this question on the first acquisition of the Ceded and Conquered Provinces, and that errors may have, in consequence, been committed, are points which I am fully disposed to admit: but the conclusion of a settlement by the officers of the Revenue department with any individual or body of persons, is nothing more than the recognition of a *primâ facie* title in such person or persons; it does not preclude others from suing for the recovery of the lands so settled, or of any share or portion of them. The question is, then, tried and adjudged according to the documentary or oral evidence which may be adduced on either side, and according to the principles of Hindoo or Mahommedan law. The fact of the settlement having been concluded by the Revenue authorities with this or that party would not weigh a grain in the balance. I have above observed, that I think it by no means improbable that errors may have been committed at the outset, in regard to the individuals who have been permitted to engage for the payment of the public revenue. At the same time, it is not apparent to my mind how those errors are more likely to be corrected under the present system of temporary settlements, than they would be were the existing arrangements declared permanent to-morrow. After four or five successive settlements have been made with the same individuals, we should not, I presume, chuse to disturb possession without a regular judicial inquiry. At all events, if it be thought proper to invest the Revenue authorities with any additional powers in regard to this point, those powers may as well be exercised in the revision of the settlements with a view to permanency, as they could be were temporary settlements continued for ages to come.

A notion, I have understood, but possibly erroneously, prevails, that had a permanent settlement been formed at the periods fixed by the Regulations (that is, at the expiration of ten years from the cession and conquest respectively), Government would not only have sacrificed by that measure the additional revenue which may hereafter be derived from the progress of cultivation, but that it would have also been deprived of a large portion of the assessment which it now receives under the existing temporary settlements. But such an effect, I submit, is absolutely impossible. According to the Regulations to which I have so often referred, three temporary settlements, embracing altogether a term of ten years, were to be formed: at the expiration of that term

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term the assessment was to be revised with a view to permanency. Now it was about the period here noticed that Government first adopted the plan, not of making new settlements, but of continuing the former settlements for a further term of years. The language uniformly employed on those occasions is as follows: "The existing settlement of the land revenue in ..... shall, "in all cases in which it has been concluded with Zemindars, or other acknow- "ledged proprietors of land, continue in force until the expiration of the "year." Under these circumstances, it is manifest that there can be no general augmentation of assessment. The increase, therefore, which has been obtained in late years has arisen almost exclusively either from the acquisition of new territory, or from the lapse of jageers, mocurreries, or other tenures of that description, and every rupee so obtained might have been equally well secured had the permanent settlement been already established. We are daily resuming tenures of that nature in Behar; and certainly it never occurred to any one to suppose that any loss was sustained with respect to such lands, because a permanent settlement was established in that province generally five-and-twenty years ago.

It is not, by any means, my intention to reply to the various objections which have, from time to time, been offered to the introduction of a permanent settlement in the Ceded and Conquered Provinces: it will answer every object which I have at heart, if I can aid in shewing that the measure would conduce to the best interests of Government, in promoting the agricultural improvement of the country, and more especially in cementing the attachment of the people to the British name and power, without any inordinate sacrifice of the public resources. The landholders, I doubt not, would be fully satisfied to improve their means of subsistence, by gradually reclaiming such small portions of land as lie intermixed with those already reduced to a state of cultivation, or, in other words, within the limits of any pergunnah, mouza, or other division of an estate, for which the settlement might be formed: the rest, as shewn in preceding paragraphs, would belong *de jure* to Government, and its rights thereto might be at any time asserted, in such mode as may be deemed most convenient and efficacious.

Having thus expressed, generally, the sentiments which I entertain upon this serious and important question, I deem it unnecessary to enter on a detailed consideration of the report which has been prepared with great diligence and accuracy of research, and with express reference to the opinions of the authorities at home, by the Secretary in the Territorial department, with a view to the ultimate establishment of a permanent settlement in the Ceded and Conquered Provinces.

It is impossible to deny, that most, if not all of the points noticed in that report, are very fit objects of inquiry in the formation of a comprehensive arrangement of this nature. That I am not myself insensible to the benefits which would result from combining with the revision of the jumma, the ascertainment and record of private rights connected with the land, and the accurate determination of the limits of estates, will, I think, abundantly appear, from the orders passed by the Vice-President in Council soon after I had the honour of becoming a Member of the Government, in regard to the settlements of the districts of Furruckabad and Cawnpore. Had no pledge then been held out to the people, I should probably have experienced little difficulty in assenting to the expediency of postponing the adoption of the great measure under discussion, for the sake of the advantages contemplated in the above-mentioned report. But the question, in my judgment, is not one of mere expediency. I consider the faith of Government to have been solemnly pledged, as already stated, for the establishment of a permanent settlement at the expiration of ten years from the cession and conquest respectively, with the exception of such estates as are excluded from the benefit of that arrangement by the very terms of the Regulations so frequently quoted. I consider the Zemindars who, under this interpretation, are entitled to the advantages of a permanent settlement, to have suffered a serious wrong, from the delay which has already occurred in carrying that measure into effect. I consider the object of allaying those feelings of disaffection and irritation, which I cannot but believe have been excited by their disappointment, to be one of paramount importance.

On

Mr. Dowdeswell's Minute, 7 Oct. 1819.

Settlement, &c. of the Ceded and Conquered Provinces.

On the other hand, I neither deem it wise, just, or politic, that Government should gradually so enhance the assessment, as to draw from the land the maximum revenue which it can possibly pay. I believe that, generally speaking, the assessment has already been raised as high as is consistent with the well-being of the agricultural classes and the gradual improvement of the country; and consequently think, that in revising the existing settlement with a view to permanency, the object should be rather to equalize that assessment than to impose any additional burthen on the land.

I now quit the subject, in all probability, for ever. It is equally a source of pride and satisfaction to me to reflect, that I have contributed something towards the internal peace and good order of the country; that I have laboured, according to the extent of my means, for the improvement of the administration of civil and criminal justice, and that the public resources, generally, have not suffered from the share which I have had in the management of them. Wide, therefore, as the range is, I should scarcely have had a wish ungratified, could I have witnessed, previously to quitting the country, the establishment of a permanent settlement in the Western Provinces.

(Signed) G. DOWDESWELL.

MINUTE *by the* GOVERNOR-GENERAL,

Dated the 31st December 1819.

Governor-General's Minute, 31 Dec. 1819.

The principle to which Mr. Dowdeswell refers in his minute, respecting a permanent settlement for the Upper Provinces, admits of no question as to its soundness: a difficulty lies in the application of it. On this account, Mr. Dowdeswell has, without perceiving it, been obliged to employ terms so general, that I cannot be sure of my comprehending the exact proposition to which my concurrence is sought, and any erroneous determination on the subject may entail consequences irremediably distressing on such multitudes, that extraordinary caution is demanded in our procedure.

Never was there any measure conceived in a purer spirit of generous humanity and disinterested justice, than the plan for the permanent settlement in the Lower Provinces. It was worthy the soul of a Cornwallis. Yet this truly benevolent purpose, fashioned with great care and deliberation, has, to our painful knowledge, subjected almost the whole of the lower classes throughout these provinces to most grievous oppression: an oppression, too, so guaranteed by our pledge, that we are unable to relieve the sufferers. After such an example, let us feel our way before we stake ourselves again by any similar engagement.

I agree with Mr. Dowdeswell, that when the average annual produce of a certain tract of land has been fairly defined, it is politic, as well as equitable, to fix the yearly sum which shall be payable to Government, otherwise activity and enterprize are discouraged in the cultivator, by our retaining the power of mulcting his industry in proportion to the improved tillage and more plenteous crop. This ascertainment has taken place very widely in the Upper Provinces within the last four or five years, so that an objection which would have been valid before that period, referring to the uncertainty of what would be the just claim of Government, could not be urged now, relatively to those particular portions of territory. But the amount of the sum payable to Government is not the whole question. Mr. Dowdeswell sees it, and thinks he settles what remains, by suggesting that the individuals who now pay the rents for village lands or for pergunnahs shall be the persons with whom an agreement shall be made for a permanent settlement, and to whose responsibility Government shall look for punctual payment. Here lies the very point of the difficulty. Government pursued that system in the Lower Provinces; and giving to the delegated agent of the Ryots a right of ownership in the soil absolutely gratuitous, invested the person through whom the payment to the state was to be made with unlimited power to wring from his former

Governor-General's Minute, 31 Dec. 1819.

Settlement, &c. of the Ceded and Conquered Provinces.

coparceners an exorbitant rent for the use of any part of the land. This oversight having been poignantly forced on our reflection, it may be supposed that, in framing a permanent settlement for the Upper Provinces, the error would be corrected, and that such Regulations might be introduced as would secure the cultivator from the rapacity and extortion of the person appointed as the medium between him and Government. This is not easy. When an individual is deputed by his neighbours to bargain on their common behalf with Government, there is no change of relations: He is only the spokesman of the community, and should he assume beyond that function, his constituents would displace him. A new capacity is conferred upon him, if Government appoint him to be the person with whom, year after year, it is to settle the account. When the character of a Zemindar is assigned to him, and responsibility for the payment of the aggregate rent is attached to him, Government virtually constitutes him a public officer. It necessarily invests him with the power of compelling, from the several families of the village, the payment of their respective portions of the general contribution, and our acquaintance with the propensities of the natives must make us sensible that such a power is likely to be misapplied in arbitrary and unjust demands. The colour for such strained exactions is readily furnished by the variety existing in the rules and mode of occupancy.

A general Regulation that would be efficient for the protection of the Ryots could hardly be framed, were their tenures simple and uniform in different districts. So far from this being the case, there is often extraordinary diversity in the rights of individuals inhabiting the several villages within the same district. In some villages, the repartition in the enjoyment of land is equal: in others, one family may be entitled by immemorial custom to a decuple portion, another to six or eight shares, and five or six to three or four shares, while the rest have but single allotments in the common stock of the village, and their contributions to the state are in corresponding proportion. A sweeping arrangement which shall level those distinctions, or which, on the other hand, shall apply to all villages this graduated scale because it obtains in some, must involve a violation of those prescriptive rights which equity and policy shall be anxious to preserve uninjured under British sway.

To this it may be answered, that it will not be impracticable to frame provisions which shall secure to each individual of a contracting village the full rights which he now possesses. A detail of such provisions, and proof of their applicability, will be all I want. If a statement shall be made to me of the ascertained usage, in the above respect, existing in a certain number of villages, the fair revenue from them being assumed on a careful computation, I shall know how to deal with the representation, and may satisfy myself that I do justice both to the inhabitants and my Honourable Employers.

As to our being bound by promise to grant a permanent settlement to the Upper Provinces, I would ask, what can have been promised when the term used is so indefinite? We did not engage to risk the grievous injury of nine-tenths of the population; there would have been little boon held forth in such a prospect: Nor did the natives, as far as I could learn when I was in those provinces, shew any anxiety for what we mean by a permanent settlement. Every man would be glad to pay as small a sum as possible to the state. Of course, the wish may be considered universal, that the existing assessment might not be augmented; and every head of a family would naturally, if questioned, express solicitude for an assurance that the rent demandable from him should not be increased. But it did not appear to me that they entertained the notion of the state's giving a pledge against itself, which should bar a revision of assessments in any possible future circumstances. I say this merely to combat the position, that an indiscreet promise has bound us to a special act, howsoever irreconcileable that act may be to our sense of what is owing to the legitimate claims and convenience of the Honourable Company. It has been admitted by me, that policy would advise our making a permanent settlement, in instances where we were satisfied that the interests of the Company and of its subjects were jointly consulted: all, therefore, that

I require

I require is this; let the cases on which I am to decide be brought forward in such a shape, as that my judgment may have distinct and free exercise upon them.

Governor-General's Minute, 31 Dec. 1819.

(Signed) HASTINGS.

Settlement, &c. of the Ceded and Conquered Provinces.

MINUTE *by* SIR EDWARD COLEBROOKE,

Dated the 17th March 1820.

Sir E. Colebrooke's Minute, 17 March 1820.

THE minute which Mr. Mackenzie has prepared, on the subject of the permanent settlement in the Western Provinces, has so fully embraced every thing connected with the question, that I can have little to add, beyond a general and entire concurrence in the view which he has taken of it, and in the suggestions arising out of his premises. I have, in fact, taken so many opportunities, in the situation which I lately held, of pressing on the Government my deliberate sentiments in favour of the measure, that I can scarcely find any thing new to urge on the subject; but as a further reference of the question to the Honourable the Court of Directors is in contemplation, some remarks may be expected from me on the occasion, in the new station to which I have lately been called.

The annexed statement, which I have compiled from the annual accounts laid before Government, will shew the progress of the public revenue in the Ceded and Conquered Provinces for a period of twelve years, from the year 1807-8 to the year 1818-19. The first of these years, at the close of which I took charge of the Furruckabad Board, was the last of the triennial settlement, which was to have been succeeded by the permanent settlement contemplated in Regulation X, 1807. By this document it will appear, that the subsequent net receipts from those provinces have exceeded the first year of the period in an aggregate of eight crores of rupees, and that the difference in the gross receipts for the first and last years of the period is somewhat more than one crore and ten lacs.

	1807-8.	1818-19.	Difference.
	Rupees.	*Rupees.*	*Rupees.*
Land	2,18,88,040	3,14,92,575	96,04,535
Sayer	7,75,923	11,32,798	3,56,870
Customs	14,43,512	25,88,782	11,05,270
Total..... Rupees	2,41,47,475	3,52,14,150	1,10,66,675

As these accounts comprize in each official year a part of two fusly years, they do not give an exact view of the territorial assessment according to the settlement; but the results which they exhibit may be deemed sufficiently accurate for drawing a comparison of the progressive increase in it. Assuming, therefore, the year 1810-11 as the period when the settlement originally intended to be permanent might be supposed to be fully in demand, it will be found to have yielded Rupees 2,68,01,037, being an increase of about forty-nine lacs: and assuming, similarly, the years 1813-14 and 1816-17 as the two periods when the resettlement of the Ceded and Conquered Provinces may be supposed to have been in full demand, they will be found to have yielded Rupees 2,83,49,461 and Rupees 2,99,58,114 respectively, being a further increase of fifteen lacs and a half in the former, and of sixteen lacs in the latter, and a total increase of nearly eighty-one lacs. The difference between this increase

Sir E. Colebrooke's Minute, 17 March 1820.

Settlement, &c. of the Ceded and Conquered Provinces.

increase and the sum above exhibited of ninety-six lacs may be set to the account of new cessions, and of resumed or lapsed mocurreries.

I have long had reason to believe that a greater revenue than what is now derived from these provinces is not to be expected, and that the assessment is more likely to fall off than to improve at future settlements. Although not made in express contemplation of the high prices which grain, and almost every article of territorial produce, have borne during the last four or five years, there can be no doubt that such prices have considerably aided the facility with which it has been realized ; and although an absolute incapacity in the landholders to pay it need not be apprehended from a reduction in those prices, such incapacity may be looked to as the unavoidable consequence of the measures to which the landholders resort, of reducing the cultivation in general, and that of the more valuable articles in particular, on the eve of a resettlement. I am, at the same time, satisfied that, under a permanent settlement, the present assessment, even if dependent on high prices and superior objects of produce, may be safely calculated upon in permanency, when the limitation of the demand shall have left to the landholders the fruits of their improved industry.

The promise of permanency held out on the first acquisition of these provinces, and sanctioned by the Authorities in Europe, is however nugatory, so long as the conditions of the pledge remain vague and undefined. The first point, therefore, towards the redemption of that pledge, and which the landholders have a right to expect and demand, is a declaration of the extent of comparative cultivation which should be deemed to warrant the measure, and of the evidence which is to be held satisfactory in regard to the state of the cultivation. They have also a right to require that the principle, when defined, shall be immediately applied to each individual estate on its own individual merits; for a general and indiscriminate postponement of permanency until the whole of the provinces may be in full cultivation, is naturally considered by those landholders whose estates taken individually would indisputably come within the letter and spirit of the promise held out by the Regulation, not merely as a delay but as a denial of justice.

In this point of view, therefore, the precise limit of comparative cultivation to be assumed as the general principle or datum of permanency, is a question of less importance than the immediate adoption of some measure which might satisfy the public of an intention in Government to give effect to that promise, however gradually. Whether the extent of improvable land to be relinquished to the Zemindars be fixed at a fourth or a fifth, or any other smaller proportion of the total ruckbah, appears immaterial ; but it is urgently necessary that, whatever extent may be fixed, no time should be lost in the public promulgation of it.

If Government should feel itself incompetent, under the orders of the Honourable Court, to fix that limit without a further reference, it possesses, at least, the full authority of giving some satisfaction to the public in their long protracted expectation, by defining the period from which the fulfilment of it is to be looked for, and the process of preliminary ascertainment. The expiration of the enlarged term which has been given to the existing settlement in the Conquered Provinces appears to be sufficiently remote for every previous discussion dependent on Europe.

With respect to the latter point, it is evident that a professional survey, with such means as are at the command of Government, could not be completed, in the minute detail formerly contemplated, in less than a period of many years; and from a cursory survey, such as that latterly executed by Lieutenant Gerard, nothing is learnt in regard to the condition of individual villages. The relative state of cultivation in these can, however, be ascertained with sufficient accuracy, as far as the question of assessment is concerned, by a Collector or his assistant, and by the officers of the Board, on their occasional deputation to the charge of any mehals, on a very cursory view, during their repeated visits to the interior of their jurisdiction ; and if the landholders were informed, that whatever estate shall, on the report of the Collector with the concurrence of the Board,

Board, be found individually entitled to a permanency of its assessment, will be declared permanently assessed, without reference to the general state of the provinces, some relief will be given to the public mind, in the certain prospect of an ultimate, though gradual limitation of the demand of Government.

Sir E. Colebrooke's Minute, 17 March 1820.

(Signed) ED. COLEBROOKE.

STATEMENT, compiled from the Annual Accounts laid before Government, shewing the PROGRESS of Twelve Years, from the Year 1807-8 .....

YEARS.	LAND REVENUE.				SAYER REVENUE.		EXTRA-ORDINARY RECEIPTS.	TOTAL GROSS REVENUE.	CHAR_	
	Demand of the Current Year.	Revenue not in the Settlement.	Balance of preceding Year.	Balances of former Years.	Abcarree.	Sayer exclusive of Abcarree.	Interest, Fees, Fines, Batta, &c.		Charges, Collections.	Pensions and Stipends.
	Rupees.	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*
1807– 8...	2,00,89,554	91,325	16,23,878	73,282	6,30,077	44,405	1,01,441	2,26,53,963	27,97,373	15,14,761
1808– 9...	2,04,23,471	76,367	16,17,556	1,01,265	7,13,200	35,480	72,700	2,30,40,041	21,97,489	13,07,152
1809–10...	2,25,47,917	94,434	22,45,659	20,181	7,33,494	50,876	1,06,933	2,57,99,494	18,35,519	15,41,232
1810–11...	2,39,28,520	1,30,566	27,13,439	28,512	8,11,769	67,423	1,47,198	2,78,26,439	18,34,954	14,19,588
1811–12...	2,41,47,378	1,09,746	20,63,259	73,088	7,88,934	52,463	1,81,411	2,74,17,282	17,92,554	16,34,052
1812–13...	2,27,47,908	1,56,878	21,88,536	1,89,346	7,73,438	2,47,963	1,64,514	2,64,68,589	18,74,194	15,12,512
1813–14...	2,50,86,815	2,25,064	29,84,380	53,382	6,76,685	73,596	2,19,140	2,93,19,063	18,68,357	14,60,033
1814–15...	2,50,22,289	2,75,847	15,70,230	1,21,458	8,96,192	94,014	1,75,811	2,81,55,793	19,63,730	14,50,318
1815–16...	2,48,31,336	2,22,526	24,63,635	97,835	9,94,704	1,16,912	1,83,803	2,89,10,453	20,35,239	15,35,106
1816–17...	2,66,57,667	2,15,605	30,16,670	78,172	10,41,348	86,615	2,02,455	3,13,08,532	19,15,637	15,85,538
1817–18...	2,62,67,612	2,41,493	16,18,486	66,858	8,22,123	71,702	1,80,956	2,92,69,231	19,34,333	14,66,436
1818–19...	2,89,27,898	1,89,755	21,43,979	2,30,943	8,27,170	1,49,894	1,55,727	3,26,25,366	20,95,160	13,44,575

of the PUBLIC REVENUE in the CEDED and CONQUERED PROVINCES for a Period .....to the Year 1818-19.

GES.			NET REVENUE Deducting. CHARGES.	CUSTOMS.			TOTAL NET RECEIPTS of LAND REVENUE, SAYER, and CUSTOMS.	ANNUAL INCREASE upon 1807-8.	YEARS.
Compensation for abolished Sayer.	Law Suits, Refunds, &c.	To tal Charges.		Gross Receipts.	Charges.	Net Receipts.			
Rupees.	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees*	
27,040	68,607	44,07,783	1,82,46,180	14,83,512	3,02,905	11,80,607	1,94,26,787	—	...1807- 8
39,475	44,993	35,89,109	1,94,50,932	16,54,120	2,68,832	13,25,288	2,07,76,220	13,49,433	...1808- 9
25,332	1,10,467	35,22,551	2,22,76,943	17,73,797	2,58,510	15,15,287	2,37,92,230	43,65,443	...1809-10
19,676	59,302	33,33,523	24,49,29,216	18,81,957	2,62,807	16,19,150	2,61,12,066	66,85,279	...1810-11
9,013	57,780	34,93,301	2,39,23,981	20,17,141	2,37,842	17,79,299	2,57,03,280	62,76,493	...1811-12
13,949	19,293	33,89,949	2,30,78,640	22,18,138	2,86,631	19,31,507	2,50,10,147	55,83,360	...1812-13
1,21,889	19,403	34,69,483	2,58,49,580	26,98,948	3,18,246	23,80,702	2,82,30,282	88,03,495	...1813-14
44,592	45,744	35,04,384	2,46,51,409	24,19,504	2,53,789	21,65,715	2,68,17,124	73,90,337	...1814-15
33,644	15,467	36,00,648	2,53,09,807	25,34,503	3,07,813	22,26,690	2,75,36,492	80,99,705	...1815-16
31,129	20,342	35,52,838	2,77,55,692	28,85,059	3,49,050	25,36,009	3,02,91,701	1,18,64,914	...1816-17
38,877	23,050	34,62,797	2,58,06,534	29,58,288	3,33,618	26,24,670	2,84,31,204	90,04,417	...1817-18
13,676	34,576	34,87,978	2,91,37,388	25,88,782	2,98,676	22,90,106	3,14,27,494	1,20,00,707	...1818-19
							Rupees	8,00,23,583	

MR.

MINUTE *by* MR. STUART,

Dated the 28th April 1820.

Mr. Stuart's Minute, 28 April 1820.

Settlement, &c. of the Ceded and Conquered Provinces.

THE letter from the Board of Commissioners, under date the 27th October 1818, has again brought before the Government the great and arduous question of the plan of settlement to be permanently adopted for the Ceded and Conquered Provinces.

Since that letter was received we have had the satisfaction of welcoming Sir Edward Colebrooke to a seat at this Board; and he has by his minute, dated the 17th March last, comprehending a very forcible statement of the heavy and rapid augmentation in the land revenue of those provinces which has taken place within the last twelve years, offered a powerful confirmation of the opinion expressed by the Board of Commissioners, upon the expediency of holding forth, at the earliest practicable period, to the Zemindars and other classes connected with the land, some pledge against the unceasing continuance of undefined exaction.

Our late respectable colleague, Mr. Dowdeswell, has, by his minute of the 7th October last, intimated his warm concurrence in the sentiments of the Board of Commissioners.

My own opinion is also favourable to the general object which the Board of Commissioners have in view, although I am sensible that the means of accomplishing the object open a wide and anxious field of discussion, it having always appeared to me to be a most serious question, whether the plan upon which the permanent settlement of the Lower Provinces was formed ought to be introduced into the new territory without essential modifications.

The Board are also fully aware, that the Government is restrained, by the most positive orders of the Honourable Court of Directors, from concluding a permanent settlement for the new territory without the previous sanction of the Court.

The correspondence shews that those orders originated in a strong opinion entertained by the Court, that this Government and its officers had not obtained sufficient information of the state of the country, to enable them to form a permanent settlement, which should combine a due regard for the fiscal claims of the public with a proper attention to the rights and interests of the various classes attached to the land.

It is about eight years since the Honourable Court's orders were received; and I have always felt great regret that the Government, at the period the orders reached this country, did not enter into a discussion with the Court upon the specific nature of the information which they expected preliminary to a settlement, and upon the rules and principles according to which the Honourable Court might judge the measure ought to be executed.

Had such a course been pursued, a considerable portion of the new territory might, by this time, have been permanently settled, and the disappointment and irritation at which the Board of Commissioners have hinted might have been averted.

In again taking up the question, it appears to my humble judgment, that the first step which we ought to adopt should be to retrieve the omission which I have ventured to lament, by soliciting the Honourable Court's instructions upon the points which I have stated.

But it is evident, that the most probable method of procuring from the Honourable Court a satisfactory communication of their sentiments will be, to offer them a full and detailed exposition of the opinions upon the various branches of the subject, which local experience has induced this Government to entertain.

Our address to the Honourable Court would naturally embrace a statement of the information which the Government already possesses, the further information which we may propose to collect, the means to which we look for obtaining it, and lastly, a full detail of the rules and principles which may be

deemed

deemed by us a proper basis of a general and permanent adjustment of the demands of the state upon the land, and of a solid settlement of the rights and interests of the agricultural community.

Mr. Stuart's Minute, 28 April 1820.

Settlement, &c. of the Ceded and Conquered Provinces.

In submitting such an exposition, the Government will derive valuable assistance from the report which has been presented to us by our Secretary in this department, on the proceedings which have taken place, in this country and in Europe, on the past revenue settlements of the Ceded and Conquered Territory.

In that document Mr. Mackenzie has not been contented with affording an ample digest of all the information scattered over the records of the Government relative to the assessment of the revenue, and embracing the more immediate fiscal interests of the state; he has further offered a clear and able exposition of the situation of the rights and tenures of the various classes connected with the land, as affected by the revenue operations; and he has added, in both divisions of his matter, highly useful suggestions to aid our judgment on the numerous points of this great and complicated question which press for decision.

I venture to anticipate the cordial concurrence of the Most Noble the Governor-General and my colleagues, when I propose that the Secretary's report shall be placed upon our records. The information with which it is replete ought not to be lost to future Governments and to the Authorities in England; and justice to its author dictates, that it should stand a lasting monument of his eminent talents, and unwearied devotion of them to the public service.

I am very sensible that neither the course of my previous service nor my general qualifications yield me the hope of rendering any essential aid to the elucidation of the question. But my conviction of its importance has made me anxious to contribute even the slight assistance which it may be in my power to offer.

I have, accordingly, attempted to put my thoughts upon the subject into a form fitted for record: but I have been prevented from completing my paper by the pressure of ordinary business and a recent indisposition. Under these circumstances, as I attach great consequence to this Government's bringing the question under the consideration of the Honourable Court without more delay, I wave, for the present, the attempt to submit my own sentiments, and beg permission to suggest that the address of the Board of Commissioners, dated the 27th October 1818, the minutes of Mr. Dowdeswell and Sir E. Colebrooke, dated respectively the 7th October and 17th March last, and the Secretary's report, be immediately transmitted to the Honourable Court. We may intimate to the Honourable Court, that the Government will take the earliest practicable opportunity of submitting their sentiments on the question; and, in the mean time, those documents will prove of the utmost utility in preparing the Honourable Court for the discussion.

I trust, at no distant period, to be able to submit to the Board the paper upon which I am engaged at the present moment. I will only add, that I fully accede to the outline of the plan traced in the Secretary's report; and, above all, recognize the judiciousness of the comprehensive researches upon which he proposes to found the settlement, and of the deliberation and caution which he suggests should attend every step of the operation.

(Signed) JAMES STUART.

MINUTE *by* MR. ADAM,
Dated the 24th May 1820.

Mr. Adam's Minute, 24 May 1820.

THE interest which is felt by the Authorities in England in the plan of settlement to be permanently adopted in the Ceded and Conquered Provinces, and their undoubted right to exercise a direct control over an arrangement of such importance, would naturally suggest the propriety of a reference to the Honourable Court of Directors, before the introduction of any further measures con-

Mr. Adam's Minute, 24 May 1820.

Settlement, &c. of the Ceded and Conquered Provinces.

nected with that branch of public affairs, tending to pledge the faith of Government, even if the restrictive orders of the Honourable Court had been less pointedly and repeatedly signified.

The omission of this precaution when the subject was first agitated is much to be regretted, as having chiefly produced the embarrassing situation in which the Government has been placed, between the obligation of obedience to the orders of the Honourable Court, and an imputed breach of the original promise held out to the landholders in the Ceded and Conquered Provinces in the Proclamations and early Regulations of Government. In thus stating the question, I by no means acknowledge the justice of the imputation: but it is, I believe, certain that the publications in question were universally received by the people as bearing a stricter construction than has since been given to them; and though I am far from being disposed to contest the justice of the wider interpretation, it is proper that in this, as in all other engagements between parties of unequal strength, regard should be had to the construction favourable to the weaker of the two.

It is agreed, indeed, on all hands, in this country at least, and will not, I apprehend, be denied by the Honourable Court, that the Government is pledged to impose, sooner or later, a limitation on the public demand from the land in the Ceded and Conquered Provinces; and that the immediate question for consideration is not the expediency, or otherwise, of such an arrangement generally, but whether the proper period for declaring that limitation is arrived; or, in other words, whether the country has reached that stage of cultivation which will, in the spirit of the original engagement, entitle the landholder to be left in the enjoyment of the further fruits of his industry, without any direct participation in them by Government.

That this condition has been attained by a large proportion of the estates composing the Ceded and Conquered Provinces, seems to be fairly inferrible from the tenor of the reports of the Board of Commissioners: and that, taking one estate with another, we are not entitled to calculate on a higher land revenue from the country at large than is now drawn from it, can scarcely be questioned in opposition to the authority by which that position has been maintained; especially the declaration of Sir Edward Colebrooke, in his minute of the 17th March, that he has "long had reason to believe that a "greater revenue than what is now derived from these provinces is not to be "expected, and that the assessment is more likely to fall off than to improve "at future settlements." This opinion, even if it had proceeded from a quarter less entitled to implicit confidence from every circumstance that can give weight to authority on such a question, would derive confirmation from the fact of the actual increase in the land revenue of these provinces of upwards of eighty lacs of rupees per annum beyond the jumma of 1807-8, exclusively of all additions obtained from lapsed or resumed mocurreries or other new sources. The apprehension expressed by Sir Edward Colebrooke of a falling off at future settlements might afford room for serious apprehension, if he had not further declared his belief "that the present assessment may be "depended on in permanency, when the limitation of the demand shall have "left to the landholders the fruits of their improved industry."

It is, on the whole, abundantly clear from all the information before us, that we have carried the assessment as far as the country can at present bear it, and that a period of repose and cessation from further demand is indispensable, to enable the landholder to make good the present jumma without endangering its future stability. If the alternative were at our option, I should be in favour of trying the effect of a settlement for a long term of years, rather than irrevocably bind the hands of Government by a permanent settlement: but, as already intimated, I consider the question as no longer open, Government being, in my judgment, pledged to grant a permanent settlement to the proprietor of every estate which shall have reached the point of cultivation required to meet the condition expressed in its original declarations.

The exact point of advancement which is to constitute that condition has not, it is true, been declared; but the removal of this cause of ambiguity and doubt, and of consequent distrust on the part of the landholders, of the intention

intention of Government to redeem its pledge, is a point that demands early attention.

The reason of the case points out the expediency of so fixing the proportion, as to leave to the Zemindars a sufficient incentive to future industry: but it is justly observed by Sir Edward Colebrooke, in the minute already quoted, that "the precise limit of comparative cultivation to be assumed, as the general "principle or datum of permanency, is of less importance than the immediate "adoption of some measure which might satisfy the public of an intention in "Government to give effect to its promise, however gradually."

But however urgent the obligation on us towards the landholders in these valuable and extensive provinces, we are bound by one of no less force towards the Authorities in England, whose right to reserve in their own hands the final decision of these important questions I freely acknowledge. Indeed, I consider the interposition of the Honourable Court, in time to prevent the completion of a permanent settlement under the provisions of Regulations IX and X of 1807, to have been productive of a great and lasting benefit, not only on account of the large increase of revenue which has since been obtained, but by preserving the Government and the people from the manifold errors of a settlement made under the avowedly defective information that prevailed at the time, and which no care or ability on the part of the instruments employed in forming it could have avoided. The effects of a similar precipitancy in the permanent settlement of the old provinces have been too severely felt, not to make us rejoice at having escaped a similar failure. I trust that, through the means afforded by this fortunate delay, we shall have it in our power to effect an equitable and comprehensive settlement, founded on a greatly improved knowledge of the real resources of the country, of the various and complicated rights, tenures, and interests of the agricultural population, and providing equally for the permanence of the resources of the state and the security and welfare of that valuable and important class of our subjects. The imputed delay of justice will then have been converted into a source of real happiness and prosperity to the country.

That much remains to be done towards the completion of the inquiries directed to these great objects is sufficiently clear, notwithstanding the industry, zeal, and ability which have already been engaged in the local Revenue administration of these provinces; and the interval which must elapse before the orders of the Authorities at home can be received on the questions now to be submitted to their consideration, ought to be diligently employed in collecting, arranging, and recording the information which must still be obtained, before the Government can, with any degree of confidence, enter on a general settlement of the land revenue in perpetuity. No time should be lost, however, in calling the attention of the Honourable the Court of Directors to the subject; and as preliminary to the more detailed communication of the views and sentiments of this Government which the Court will justly expect from us, I concur entirely in Mr. Stuart's proposition for transmitting, by the earliest opportunity, copies of the several papers enumerated in his minute, to which a copy of that minute also should be added.

With these documents before them, the Honourable Court will be able to apply themselves, at an early period, to the consideration of the subject, and will be prepared to receive our more detailed exposition, and to transmit without delay their final orders on every point on which they may judge it expedient to reserve the decision in their own hands, as well as to prescribe the general principles and rules by which they may desire this Government to be guided in those parts of the arrangement which will naturally be confided to its discretion.

In the further discussion of this question, it must be the earnest hope of every member of the Board, that the retirement of Sir Edward Colebrooke from a seat at it may not altogether deprive us of the assistance of his accurate and extensive acquaintance with every part of this complicated subject, but that he may find leisure to record, in a permanent form, the results of his experience, and to contribute to the completion of a work of such vast importance to the provinces over which he has so long and successfully

presided,

Mr. Adam's Minute, 24 May 1820.

presided, the powerful aid of the same abilities, knowledge, and liberal and enlightened views, to which they are, in common with the Government, already so largely indebted.

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The most essential assistance will be derived, both by this Government and by the Honourable Court, from the valuable report of Mr. Mackenzie. The merits of that paper have been already acknowledged by those who are better able to appreciate it than me: but I cannot close these remarks without acknowledging the inestimable aid I have derived from it, in forming my judgment on a question, which the previous course of my service had given me little either of leisure or opportunity to investigate with the care due to its paramount interest and importance. I most cordially join in the proposition for placing it on our records, which already bear such ample testimony to Mr. Mackenzie's eminent talents, various and extensive acquirements, and indefatigable application. A copy of this memoir will, of course, accompany our intended address to the Honourable the Court of Directors.

The importance of avoiding any delay in the transmission of the documents above referred to, and in the revival of the correspondence with the Honourable Court regarding the settlement of the Ceded and Conquered Provinces, as combined with an unfeigned diffidence in my own qualification to do justice to a subject of such magnitude, with the details of which I am unavoidably not (*Sic. orig.*) familiar, to deter me from entering, at least for the present, on the wide field of discussion which it presents. If, in any instance, I may seem to have gone beyond the limit to which I had thus proposed to restrict myself, it has not been from a notion that I could add any thing of value to what has already been advanced, but from a desire to take the first opportunity that has presented itself, since I have had the honour of a seat in Council, of stating my sentiments on one or two of the most prominent points involved in the question now before us.

(Signed) J. ADAM.

MINUTE *by* SIR EDWARD COLEBROOKE,
Dated the 12th July 1820.

Sir E. Colebrooke's Minute, 12 July 1820.

In the minute which I laid before the Honourable Board on the 17th March, suggesting the expediency of some early measures for giving effect to the promise of a permanent settlement in the Western Provinces, I confined myself wholly to the question of limiting the demand of Government from the land, without any reference to the rights of the parties with whom the engagements for such limited demand should be made; or, in other words, to the question of the permanency of the assessment as between Government and the country at large, distinct from the question of the permanency of the settlement as between individuals holding, or claiming to hold, a right to engage. The two questions are, in fact, so entirely distinct, that either of them may be fully considered and finally decided without any reference to the other; that is to say, the present assessment might be declared permanent without any inquiry into or decision on the rights of the parties with whom the settlement is to be made, and, on the other hand, these rights could be finally set at rest although the assessment should continue temporary.

But as the Honourable Court have so far blended these two questions, however distinct, as to have determined on withholding their assent to a limitation of their own demand on the country, not only until satisfied of the accuracy of the information on which the present assessment is deemed to be as high as the country can bear, but also until they shall have acquired a thorough insight into all the intricacies and anomalies of the several tenures, and even until they shall have before them a full explanation in regard to the rates and adjustment of rent and leases between landlord and tenant, and the relative rights and privileges of these several parties, it may be presumed that any arguments applicable to the question of assessment only are not likely to elicit now their sanction so long withheld.

Indeed,

Sir E. Colebrooke's Minute, 12 July 1820.

Settlement, &c. of the Ceded and Conquered Provinces.

Indeed, some reference to this second question is the more necessary, in consequence of the minute of his Excellency the Most Noble the Governor-General, of the 31st December, in which his Lordship hesitates in affording his support to this measure, until satisfied with regard to the influence which it will have on all classes connected with the soil, in the humane view of avoiding the errors of the permanent settlement in the Lower Provinces, and of obviating the melancholy results of those errors.

There can, however, I trust, be no apprehension of our falling into any similar errors in the Western Provinces, further than such errors may have already been committed beyond the power of remedying them. The lands there, instead of being apportioned, as in Bengal, among a few great Rajahs, who from official channels of collection have, by the gratuitous boon of the British Government, become the overgrown proprietors of the soil in the whole extent of their jurisdictions, were, even at the first acquisition of these provinces, held by the village Zemindars for their individual villages, in the proportion of at least four-fifths of the whole, either under direct engagements with Government or on pottahs from the immediate farmers of Government; and of the remaining fifth no retrospect could now be taken, with any hope of disturbing the state of property which has been created therein (similar to that in Bengal), by the extension of the Bengal system to the Western Provinces on the first acquisition of them. Such are the extensive pergunnahs of Manda Khyrogurh, the pergunnahs of Powayne and Negohee, and one or two more, the settlement of which has continued since the cession with the Rajahs as Zemindars and sole proprietors of the whole, and the pergunnah of Barra, which was publicly sold soon after the cession as the zemindarry and sole property of the former Rajah. The precipitancy with which these settlements were made, to the prejudice of what rights the village Maliks or occupants might have possessed, is to be regretted; but in these estates Government have no longer an option as to the parties with whom the settlement is to be made.

Neither does it appear to me that any difficulty can arise, or need be anticipated, from the settlement of individual villages being declared permanent with the parties now under engagement for them, leaving all conflicting claims to be determined in the Courts of Judicature. A short review of the tenures of these villages will explain the grounds of this opinion.

1. Villages, the property of which belongs entire to one person. The whole of the proprietary villages in Rohilcund are of this description, all trace of any more ancient tenure having been lost in the successive revolutions of the Rohilla conquest and of the Vizier's government. In such of these villages where, in the process of death and descent, the property has vested in any number of representatives of such single proprietor, the apportionment of the shares of each person is a question of law which can be at any time adjusted in the courts, notwithstanding a settlement of the village entire with any fewer number than the whole of the heirs. The nature of these estates is the same, whether they consist of a single village or of any number of villages.

2. Putteedarry villages. The principle on which the settlement of such villages should be made is the same, however various the number or extent of the puttees may be. The arrangement is certainly more simple when the puttees are few and of equal proportions; for instance, two halves, three thirds, or four quarters; a half and two quarters, a third and four sixths, two quarters and four eighths, or any other number of homogeneous shares: but the most complex detail of fifty or more dissimilar shares might be as readily kept in the Tehsildar's office as it now is in the Putwarries' accounts. The following statement of a supposed village divided into puttees of dissimilar extent, with a further subdivision of each puttee into thokes, and of each thoke into bherees, will probably exemplify the nature of the tenure and the mode of registering the detail.

I have for the convenience of calculation, taken each division at an integral number of biswas, twenty of which constitute a village, and each subdivision at a fraction not carried below a quarter of a biswa; but the principle would be the same were the puttees stated, as in real partitions, at unequal fractions of the lowest denomination of biswansees and kurwansees.

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One Village	20 *Biswas*.....	2,000 *Beegahs*.....	1,000 *Rupees*.
Puttee A.....	6 Biswas	600 Beegahs.....	300 Rupees.
Thoke 1	3½ ..do.	350 ..do.....	175 ..do.
Bheree 1	1 ..do.	100 ..do.....	50 ..do.
2	¾ ..do.	75 ..do.....	37½ ..do.
3	1¼ ..do.	125 ..do.....	62½ ..do.
4	½ ..do.	50 ..do.....	25 ..do.
Thoke 2	2½ ..do.	250 ..do.....	125 ..do.
Bheree 1	1½ ..do.	150 ..do.....	75 ..do.
2	1 ..do.	100 ..do.....	50 ..do.
Puttee B.....	4 Biswas.....	400 Beegahs.....	200 Rupees.
Thoke 1	2½ ..do.	250 ..do.....	175 ..do.
Bheree 1	1¼ ..do.	125 ..do.....	62½ ..do.
2	¾ ..do.	75 ..do.....	37½ ..do.
3	½ ..do.	50 ..do.....	25 ..do.
Thoke 2	¾ ..do.	75 ..do.....	37½ ..do.
Bheree 1	½ ..do.	50 ..do.....	25 ..do.
2	¼ ..do.	25 ..do.....	12½ ..do.
Thoke 3	¾ ..do.	75 ..do.....	37½ ..do.
Bheree 1	½ ..do.	50 ..do.....	25 ..do.
2	¼ ..do.	25 ..do.....	12½ ..do.
Puttee C.....	5 Biswas.....	500 Beegahs.....	250 Rupees.
Thoke 1	3 ..do.	300 ..do.....	150 ..do.
Bheree 1	2 ..do.	200 ..do.....	100 ..do.
2	¾ ..do.	75 ..do.....	37½ ..do.
3	¼ ..do.	25 ..do.....	12½ ..do.
Thoke 2	2 ..do.	200 ..do.....	100 ..do.
Bheree 1	1½ ..do.	150 ..do.....	75 ..do.
2	½ ..do.	50 ..do.....	25 ..do.
Puttee D.....	3 Biswas.....	300 Beegahs.....	150 Rupees.
Thoke 1	1¾ ..do.	175 ..do.....	87½ ..do.
Bheree 1	1 ..do.	100 ..do.....	50 ..do.
2	½ ..do.	50 ..do.....	25 ..do.
3	¼ ..do.	25 ..do.....	12½ ..do.
Thoke 2	1¼ ..do.	125 ..do.....	62½ ..do.
Bheree 1	¾ ..do.	75 ..do.....	37½ ..do.
2	½ ..do.	50 ..do.....	25 ..do.
Puttee E.....	2 Biswas.....	200 Beegahs	100 Rupees.
Thoke 1	1¼ ..do.	125 ..do.....	62½ ..do.
Bheree 1	¾ ..do.	75 ..do.....	37½ ..do.
2	½ ..do.	50 ..do.....	25 ..do.
Thoke 2	¾ ..do.	75 ..do.....	37½ ..do.
Bheree 1	½ ..do.	50 ..do.....	25 ..do.
2	¼ ..do.	25 ..do.....	12½ ..do.

3d. Byacharry villages.—The only distinguishing feature between these anomalous tenures of Bundlecund and the minutely subdivided putteedarry villages of the Dooab, is the occasional repartition to which, by the custom of the tenure, they are liable, of the proportion of assessment. The preceding statement will shew the nature of the subdivision into thokes and bheres; but as the whole of them in the aggregate are deemed responsible for the aggregate assessment, instead of considering, as in putteedarry villages, each division answerable for its proportion of the assessment, and liable to be sold for its own default, though insufficiency of any division to the discharge of the proportion originally affixed on it is made up by a repartition on all the divisions, and the proportional assessment is accordingly liable to variation.

4th. Villages of which there are no proprietors. Some of these villages are to be met with in every district; but they are principally in Rohilcund, where some entire pergunnahs are thus situated, in consequence of the Rohilla Government having reserved to itself the proprietary sovereignty on the expulsion of the original Zemindars. The settlement of these villages has hitherto been made with the Mocuddims or Purdhaums; and the only objection of which I am aware against perpetuating the settlement with them is, that the creation of a proprietary right in them may militate with other rights in other persons, and nominally with the privileges of the rest of the inhabitants of the village, among whom they have hitherto been no more than *primi inter pares*. In this class may also be included the villages appertaining to Government by purchase on their exposure to sale for arrears.

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Of the villages originally putteedarry and byacharry, many have already, under the operation of the system introduced by the British Government, assumed the character of the first description of villages, or villages belonging to a single proprietor; and with regard to such of them which have thus changed their nature under public sales, it is apprehended that no retrospective legislation could now re-establish the former tenure. They were understood at the time of sale to have been sold as the exclusive property of the engaging party, on the principle introduced from the Lower Provinces at the cession, and Government could not, without incurring the charge of a breach of faith, attempt now to restrict the value of the purchase, by explaining their intention to have been to sell no more than the undefined right, be it greater or less, which the engaging party might have held in the estate. But in all private sales to which Government is not a party, it can never be too late to explain away the misconception under which the purchaser from a party possessing actually a mere fraction of the estate, has, in consequence of that party being single in the engagements with Government, been construed into the sole proprietor of the entire estate.

From this review of the landed tenures, it would be evident that, in all proprietary estates, whether of an entire pergunnah held by a Rajah, or of one or more villages held by a single proprietor, or of individual villages held in joint tenancy, no recourse can now be had to a ryotwar settlement, under the pledge which Government gave at the first acquisition of these provinces, to make the settlement in all practicable cases, with the proprietors. The fourth class of villages are, of course, the only ones in which a ryotwar arrangement could be now adopted, in the event of its being deemed preferable to the present settlement with the Mocuddims. I must however confess that, for my own part, I doubt the expediency.

The errors of the permanent settlement in Bengal were twofold: first, in the sacrifice of what may be denominated the yeomanry, by merging all village rights, whether of property or occupancy, in the all-devouring recognition of the Zemindars' paramount property in the soil; and secondly, in the sacrifice of the peasantry by one sweeping enactment, which left the Zemindar to make his settlement with them on such terms as he might choose to require. Government, indeed, reserved to itself the power of legislating in favour of the tenants; but no such legislation has ever taken place: and, on the contrary, every subsequent enactment has been founded on the declared object of strengthening the Zemindars' hands. The preceding remarks will, I think, shew that the first of these errors has been avoided in the Western Provinces, except in the few instances quoted in the fourth paragraph; and I should hope that no difficulty could be found in obviating the second of these errors in the same few instances, where only, or perhaps also in any extensive number of the first class of villages which may have become the sole property of a single owner, such a result is to be apprehended, under the similar enactments, copied from the Lower Provinces, which vest in the Zemindar the power of fixing his rents in his own discretion, and arm him with the means of enforcing them by distraint and summary processes.

In these estates there is only one decription of peasantry known to our Regulations, tenants at will, who, whether khoodkhoost or paykhoost, are left to make the best terms they can with the Zemindar. But in practice it will be found, that in these estates the influence of the Mocuddims, and other heads of the village communities, is still sufficient in the Upper Provinces to oppose a check to the discretion of the landholder, and very frequently to dictate the terms to him. A short enactment, declaring the resident tenants to be not removable as long as they continue to pay the same rent which they have paid during the last five years, or in the last year preceding the year in which the settlement with the Zemindar shall begin to be permanent, would secure against all possible events, even in these estates, the benefit of such permanency to every class of the agricultural community.

The putteedarry, and particularly the byacharry villages, still present the same primitive state of society as may be supposed to have existed centuries ago. In these villages, also, besides the hereditary cultivators of their freehold portion of the soil, will be found the several classes of hired labourers both resident

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resident and occasional. Whole tracts of many of the largest byacharry villages, some of which pay an assessment exceeding 20,000 rupees, are entirely cultivated pay-khoost: but no legislative provision appears to be necessary, either in these or in any other estate, with regard to the description of tenants, whose compact with their employers will always be regulated by the mutual convenience and wants of the parties, by the demand for labour compared with the supply. The khood-khoost tenants in these villages are not exposed to any abuses which could call for legislative interposition; but as the enactment suggested in the preceding paragraph could be made general, they also might eventually derive the benefit of it.

On the eve of finally quitting a country in which I have resided forty-two years, and a service in which, through the early partiality of the late Warren Hastings, in selecting me for Persian Secretary to Government so long ago as the beginning of 1780, I have borne an efficient and responsible part from the age of eighteen, I should feel a true satisfaction if, by the last act of my official existence, I could flatter myself in having contributed to secure the blessings of a limited assessment to that portion of the British territories in which the last twelve years of an active life have been employed. Of the nature or value of my labours in this latter period I shall not speak, though I will not pretend to any false modesty in the silence which I thus impose on myself. The approbation of the distinguished nobleman who now rules British India, the honourable mention of me by the two gentlemen whom I had not long since the pleasure of calling my colleagues, and the flattering testimony of the Civil and Military Authorities in those provinces, and of every branch of the service connected with my official labours there, preclude the necessity of my speaking of myself. I cannot, however, forget that to the general character of the landholders of those provinces I am indebted for the success of my labours, and common gratitude, if even my conviction of the propriety of the measure were less strong, might dictate this return.

As I have myself superintended the formation both of the settlement which was designed to have been permanent and of that which is now recommended for permanency, I may be permitted to make some observations on a remark which is frequently started, that the disapprobation of the Court of Directors to the proposed permanency had been followed by a large increase of revenue which would otherwise have been lost to the state. The fact is undoubted: but the inference, that the former settlement must therefore have been concluded on inadequate terms or insufficient information, is not correct. The settlement originally intended to be made permanent by Regulation X, 1807, was the third or quartennial settlement of the Ceded Provinces, and the second triennial settlement of the Conquered Provinces. In regard to both of these, the terms and the mode of adjusting those terms were especially prescribed by a positive enactment which left nothing to discretion. By those terms, a third in one instance, and a fourth in the other instance, of the increase, was peremptorily reserved to the landholders; and as those terms had yielded an increase of about fifty lacs, a moiety, at least, of the further increase of thirty-two lacs, may be set to the account of the landholder's proportion in the first increase.

(Signed) ED. COLEBROOKE.

MINUTE *by* MR. FENDALL,
Dated the 29th August, 1820.

Mr. Fendall's Minute, 29 Aug. 1820.

With reference to the papers in circulation relating to the settlement of the Ceded and Conquered Provinces, it must, I think, be admitted, that Government is pledged, sooner or later, to conclude a permanent settlement of these Provinces; and that the landholders look forward with great anxiety to its completion, is evident from the minutes recorded by Sir Edward Colebrooke. But whether the information in the possession of the Board on this very interesting subject is sufficient to warrant a conclusion that the rights of the several descriptions of landholders are so clearly defined as to prevent the probability of

of their being injured, or that their estates have arrived at that point of cultivation when a permanent settlement may with safety be concluded, appears to me extremely doubtful.

Mr. Fendall's Minute, 29 Aug. 1820.

Settlement, &c. of the Ceded and Conquered Provinces.

The memoir prepared by Mr. Mackenzie, with such industry and ability, upon this subject, clearly shews the difficulties which oppose the immediate conclusion of a permanent settlement, and points out the necessity of our pausing, even though the restrictive orders of the Honourable Court of Directors were not so positive as I consider them to be, before any plan can be recommended for the settlement of these Provinces.

The Honourable Court of Directors having positively restrained Government from concluding a permanent settlement with the landholders of these provinces, it is necessary to bring the subject to the notice of the Honourable Court with as little delay as possible, as also to afford all the information in our power, that the Honourable Court may be able to judge what instructions it may be deemed advisable to issue towards the completion of the settlement of these extensive and most valuable provinces; and I therefore most heartily concur with Mr. Stuart in the propriety of recording Mr. Mackenzie's most able memoir upon our proceedings, for the purpose of being transmitted to the Honourable Court, together with the other papers alluded to by Mr. Stuart and Mr. Adam.

(Signed) JOHN FENDALL.

From MR. SECRETARY MACKENZIE,
Dated the 16th September 1820.

To J. Dart, Esq., Secretary to the Honourable the Court of Directors.

Mr. Secretary Mackenzie, to Mr. Secretary Dart, 16 Sept. 1820.

SIR:

WITH reference to the information required in the 13th paragraph of the Revenue General Letter from the Honourable Court of Directors, dated the 17th March 1815,* in the department of the Ceded and Conquered Provinces, and to the despatch this day addressed by the Governor-General in Council to the Honourable Court, relative to the future revenue administration of those provinces, I am directed by his Lordship in Council to transmit to you, for the purpose of being submitted to the Honourable Court, the accompanying copy of a report received from the Board of Commissioners in the Ceded and Conquered Provinces, bearing date 5th January 1819, together with the reports of the several Collectors mentioned to accompany it.

I have, &c.

Fort William,
16th September 1820.

(Signed) HOLT MACKENZIE,
Secretary to Government.

From the BOARD *of* COMMISSIONERS *in the* CEDED *and* CONQUERED PROVINCES,
Dated the 5th January 1819.

To His Excellency the Most Noble Francis Marquis of Hastings, K.G., Governor-General in Council, Fort William.

Board of Commissioners in Ceded and Conquered Provinces, 5 January 1819.

MY LORD:

IN conformity to the call of the Honourable the Court of Directors for information regarding the rents levied by the landholders from their tenants, and the rules and principles which govern the territorial assessment in these provinces, the several Collectors were desired, on the 20th October 1815, to furnish the fullest and most accurate report on the following points.

Whether the payments of the cultivators are made in kind or are commuted for money?

* See former Selections, Vol. I. page 291.

Board of Commissioners in Ceded and Conquered Provinces, 5 January 1819.

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What proportion of the crop or gross produce of the soil is taken by the landholders in the first case?

Whether, in the latter case, the rents are fixed according to the different kinds of produce?

Whether such proportion is fixed by custom, by agreement, or by the discretion of the landholders?

Whether it is the same in all situations, or varies in different pergunnahs and in different soils in the same pergunnah?

How the money commutation for the share of the crop is adjusted, where a fixed rate may not obtain?

Whether it is done by annual agreement or by valuation, or at the discretion of the landholders?

What further proportion of the crop is given by the tenants in support of the village establishments, or what money-payments they are subject to for the same purposes?

How far these contributions and petty collections are appropriated to their legitimate objects?

Whether, where nukdee tenures prevail, the rent is governed by any known and established pergunnah rates, or by the mutual agreement of the parties, or by the discretion of the landholders?

Whether a landholder can legally dispossess a resident or khoodkhast Ryot who has regularly paid the customary rent for his lands, to make way for another person who may be willing to pay more?

What rules have been adopted for enforcing the delivery of pottahs?

2. We have now the honour to lay before your Lordship copies of the following reports. No reply has been received from the Collector of Allyguih; but the report from Mr. Boulderson, regarding the Sydabad division of that district, may be sufficient to supply the deficiency.

No. 1.	Agra	18th April 1818.
No. 2.	Allahabad	14th May 1818.
No. 3.	Bareilly	21st February 1816.
No. 4.	Bundlecund	28th December 1815.
No. 5.	Cawnpore	1st January 1816.
No. 6.	Etawah	25th May 1816.
No. 7.	Furruckabad.....	2d February 1816.
No. 8.	Gorruckpore	14th May 1818.
No. 9.	Moradabad	10th May 1818.
No. 10.	Merut (Seharunpore).....	1st April 1816.
No. 11.	Shahjehanpore	14th April 1818.
No. 12.	Assistant at Shekoabad.....	20th November 1815.
No. 13.	Ditto at Seharunpore.....	9th January 1816.
No. 14.	Ditto at Sydabad	12th December 1815.

3. From these reports it will appear, that for the more valuable articles of culture in all the districts, and for every sort of produce in some districts, money-rents obtain universally; and that the tenures in kind, under the several denominations of ulmlee, bhowlee, and bhretlye, prevail only for the inferior sorts of grain, and in those districts, or those particular pergunnahs, where, from the nature of the soil, the want of means for artificial irrigation, and the consequent dependance on the uncertainty of seasons, the tenants are not disposed to subject themselves to a certain payment.

4. In tenures of this description, the proportion of the crop, whether taken by the landholders in kind or commuted for its value in money, is regulated by custom, which varies, according to the nature of the soil, from one-fourth and less in lands newly reclaimed, to one half in lands under full cultivation; and the commutation for money is similarly governed by fixed custom, conformably to which the tenant purchases the landholder's share at a certain rate above the market price, after the produce of the field has been estimated by a regular appraisement on survey.

5. Nothing

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5. Nothing would appear to be left in these village adjustments to the discretion of the landholder. The survey is superintended by the Khumja, or appraiser, who from long practice has acquired such an accuracy of judgment as to seldom err to the extent of half a maund in the estimate of the produce of ten beegahs or more, and who being wholly independent of the landholder, can have no inducement to forfeit this character of accuracy and impartiality; and the price is regulated by the Bunnea, or corn merchant, who being the general surety of the tenants, and their banker in the requisite advances to them for the payment of their instalments, has a common interest with them in preventing impositions.

6. With regard to the nukdee tenures, or money-rents, they are found to be regulated in only few parts of these provinces by established pergunnah rates. In general they appear to be annually adjusted by mutual agreement. The tenants themselves are stated to be averse from binding themselves to a fixed payment beyond the current year, in consequence of the uncertainty of the seasons; and the landholders can scarcely feel a disposition to grant long leases, if the tenants wished for them, while their own settlement with Government continues temporary.

7. The nature of the landed property in these provinces may be considered a solid security for the tenants against any imposition or breach of faith on the part of the landholders. The majority of estates are single villages, from which a tenant who should have cause to complain readily removes himself to the next village; and such is, accordingly, the invariable result of any rapacity on the part of a farmer, whose attempt to enhance his profits always ends in his own ruin. And although in pay-khoost tenures the landholder is stated to be bound by no fixed rules, but to make the best terms he can, these terms will, of course, be governed by the mutual interest of the parties, and not by his own discretion, while the pay-khoost tenants hold the lands from only year to year.

8. These remarks apply, of course, only to the labouring tenants, or Assamies, who are unconnected with the property in the soil. The numerous class of Putteedars, and all the ramifications from the original stock, hold their lands at a fixed rate, and any attempt of the ostensible Zemindar, or the person under engagements with Government, to innovate thereon, would be resisted by open force.

9. In the few talooks which still remain in large estates which contain several villages, and in the acquisitions of the auction purchasers, less security may be found for the tenants against oppression and exactions: but none of the reports now submitted give reason to believe that a different mode of village adjustment exists there.

10. The contributions of the tenants to the village establishments vary in the several districts, but may be stated generally at an average of two annas in each rupee of the tenant's rent. They appear to be, in some instances, partly assumed by the landholders as a private fund; and this misappropriation of them will probably prevail to a greater extent in the lands noticed in the preceding paragraph, than among the more numerous classes of smaller landholders. But we infer that, in general, they are not diverted from their legitimate objects and the purposes for which they are paid.

11. The reports now submitted would show, that the landholders conceive themselves to possess the power of ousting resident tenants, although the practical exercise of such power does not appear to be frequent; and we believe that, in estates consisting of single villages, more instances would be found of tenants deserting, from the inducement of lands on cheaper terms in another place, than of tenants dispossessed to make way for persons offering a higher rent. The legality of this power would be a question for the courts to decide, unless Government should think proper to determine it by a legislative enactment.

12. No particular measures appear to have been adopted for enforcing the delivery of pottahs, and we may observe that documents of this description are only applicable to the labouring tenants. A person connected with the property

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property in the soil will never accept a pottah from the nominal Zemindar or person under engagements with Government: he holds his land and regulates his payments by a much more solid tenure, and would consider himself as departing from his rights, by the acceptance of a document tending to convert him from a Malik to an Assamee. It will, accordingly, be found in the correspondence already submitted to your Lordship relative to the byacharry tenures in Bundlecund, that the enforcement of the delivery of pottahs has been the instrument through which the purchasers of estates in that district have attempted to annihilate the putteedarry rights. Pottahs, however, appear to be general in some districts; but where the putwarry accounts are regularly kept, they are to both landlord and tenant a sufficient substitute for pottah and cabooleat.

We have, &c.

Board of Commissioners,
Furruckabad,
5th January 1819.

(Signed) ED. COLEBROOKE.

From the COLLECTOR *of* AGRA, *dated* 18*th April* 1818,

To H. Newnham, Esq., Secretary to the Board of Commissioners, Furruckabad.

Letter from Collector of Agra, 18 April 1818.

SIR:

1. I have now the honour to furnish the following information in regard to the several points noticed in your circular letters of the 20th of October 1815 (addressed to the then Collector, Mr. A. Wright), and of the 24th of February last, relative to the rules and principles which govern the territorial assessment in the several pergunnahs in this district, for the purpose of being laid before the Board.

2. It appears that in the month of Assar (corresponding with July) every year, the landholders, with the consent of the tenant, fix an annual rent, according to the rate then mutually agreed on, which varies according to the description of soil and kinds of produce in every village throughout this zillah, *viz.* 1st. either on the quality of the land; 2ndly, on the quality of the several kinds and sorts of grain and produce of the field; or 3dly, at a certain sum for the whole quantity of land a tenant at that time may hold. When it is agreed on to pay rent according to the several kinds or sorts of produce per beegah, then, as soon as the article is fit for cutting, the land containing each kind is either separately measured or the quantity of land is fixed by mere guess, which is called shoodkar, and the rent is calculated thereon. If the agreement is passed to pay in kind from those articles produced in the khurreef, the following proportion is taken by the landholders, *viz.* one-half of grain of every description throughout this district, and in most places half of kurbee and bhoosah, but in others two pice or half an anna per beegah is commuted for the two last-mentioned articles; and from these articles that are produced in the rubbee in the proportion of two-fifths, one-third, and one-fourth, are taken by the proprietor. The assessment being thus mutually agreed upon at the commencement of the year between the landholder and his tenant, whether it be for money or kind, beyond which the one cannot demand and the other will not give, the money. Rents are levied by the proprietor from those tenants who are of respectable and trust-worthy characters by monthly instalments, but from others at the rubbee and khurreef harvests, before the produce is allowed to be taken away. The method adopted in bhowlee, or payments made in kind, is, that after the article is cut, distribution of the respective shares takes place.

(*Sic orig.*)

3. Exclusive of the above, where money payments prevail, the tenants are subject to a payment of from one to three annas per beegah, for the support of village establishments; and in those instances where they have agreed to pay in kind, of from one to two seers and a half on every maund for the same purpose.

4. As the Numberdars (with the exception of those pergunnahs, Sherghur, Koosed, Suhar, Sonk, and Sonsa) have the exclusive right during the period of each settlement to make the collections in his or their village, and pay the money into the Tehsildar's treasury on account of rent of Government, so during the same period, in like manner, the contributions are levied by them according

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according to the rates above specified, on account of village establishment. Should the expense, however, exceed the contributions, the Numberdars are obliged to make good the deficiency; and, on the same principle, should anything be saved after defraying all charges, the Numberdars share it among themselves as his or their perquisite.

5. In the pergunnahs of Sherghur, Koosed, Suhar, Sonk, and Sousa, it is customary, at the end of every year, for the Numberdar's tenants and village Putwarries to assemble at their respective villages, when the accounts of the expenses of every description ending with that year are examined and passed, to which the Government jumma is then added, and the whole borne by proprietor and tenant in equal shares.

6. It is a point settled by custom in this district, that the Numberdars cannot dispossess any person having a right by inheritance in the soil, though he may not be one of their body in the engagements with Government at that time; but with regard to those that have no other claim to the land than as a mere tenant, although he may pay his rent ever so regularly, the proprietor can displace him in favour of another person who may be willing to pay more; but this can only be done at the commencement of the year.

7. In reply to the concluding part of the first paragraph of your first letter above mentioned, I beg leave to acquaint you, for the information of the Board, that from the records of this office it appears that forms of bhowlee, nukdee, and fixed-rent pottahs, were transmitted to all the Tehsildars in this district in 1814, with directions to see that all the landholders within their respective authorities grant pottahs according thereto, to their tenants without exception.

I have, &c.

Zilla Agra,
18th April 1818.

(Signed) M. MOORE,
Assistant Collector.

From the COLLECTOR *of* ALLAHABAD,

Dated 14th May 1818.

To Henry Newnham, Esq., Secretary to the Board of Commissioners, Furruckabad.

Collector of Allahabad, 14 May 1818.

SIR,

1. In conformity with the instructions contained in your letter of the 20th October 1815, I have the honour to submit the following report on the several points therein referred to.

2. The total extent of lands in cultivation in this district may be estimated at about 19,00,000 beegahs, of which the rents of about 1,00,000 beegahs are paid in kind.

3. The payments in kind are, in general, a matter of necessity with the landholders (with the exception of alluvion lands, in which the landholders in general prefer kind, the produce in such land being greater than in high lands); as, for instance, a Ryot refuses to cultivate on a nukdee pottah, and the lands are in consequence likely to lay fallow; he is, from necessity, obliged to take engagements for the payment of the rent in kind, as the lands laying fallow would subject him in the first year to a total loss from the land. 2dly. The lands laying fallow one year (becomes what is termed unturpur) would subject him to a loss, compared with the rent received antecedent, in the proportion of one-half; and if the land waste two years (becoming bugar), he would in the third year, if the land be then cultivated, be a loser in the proportion of seven-eighths of the former produce. (*Sic orig.*)

4. The payments in kind vary in different divisions: for instance, in the pergunnahs of Athurbun, Kerallee, Chail, and Thoossee, in some lands the landholder receives one-half; and in other lands the whole produce being ascertained, the quantity of seed sown, with the addition of one fourth, and the portion for village establishments being set apart, the landholders and tenants divide the remainder in equal portions.

5. In the pergunnahs of Currah, Dhatta, Ekdullah, Hutgaong, and Futtehpore, in some lands the crop is divided equally between the landholder and

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tenant; and in other lands, which are of inferior soil, the tenant receives two-thirds, the landholder one-third of the crop.

6. In the pergunnahs of Hunswa, Kootela, Ghazeepore, Ayashah, Muttour, Newabgunge, Orail, the crops are equally divided between the landholder and tenants.

7. In the tuppah of Jaar in general, the crop is divided equally between the landholder and tenant; but in the more productive lands, the landholder receives an addition, in the proportion of two seers per maund, on the tenant's half.

8. In the pergunnahs of Birdkee, Kootea, Gooner, the landholder and tenant have in some lands half and half, and in other lands the tenant has two-thirds and the Zemindar one-third, and in very inferior land the tenant has three-fourths and the landholders one-fourth.

9. In the pergunnah of Sohraon, in some lands the tenant has seven-sixteenths and the landholder nine-sixteenths; and in very inferior lands the landholder has two-fifths and the tenant three-fifths. The former rate of division is termed no-sut and the latter puch-doo.

10. In the pergunnahs of Meh Secundra, Mirzapore, Chowharee, the landholder has nine-sixteenths and the tenant seven-sixteenths of the crop.

11. In the pergunnah of Khyragurh, in the superior lands the landholder has nine-sixteenths and the tenant seven-sixteenths. In other lands the crop is equally divided: in inferior land two-thirds the tenant and one-third the landholder, and in still inferior land three-fourths to the Ryot and one-fourth the landholder; and in the lands situated immediately under the hills, the tenant has seven-eighths and the landholder one-eighth of the crop.

12. The portions to be received by the landholders and tenants is settled between themselves at the time of cultivation, with reference to the different local rates above detailed, and the produce is determined throughout the district either by kunkoot (or ascertained produce) or by the oath of the tenant, as the landholder may think proper.

13. In Currah, Kerallee, Dhatta, Ekdullah, Hutgaong, Futtehpore, Hunswa, Kootela, Tuppah, Suar, Birdkee, Koottia Gooneer, the landholders, where the engagements are for kind receive payment in kind. Commutation for money is not practised in these pergunnahs.

14. In Athurbun, Ghazeepore, Ayashah, Muttour, Sohraon, Newabgunge, Meh Secundra, Mirzapore, Chowherry, Chail, Jhoossee, and Khyraghur, on the crops being reaped the landholders sometimes receive payment in kind and sometimes in money; and in the latter case, agreeably to the price of the particular description of grain at the nearest market. This last arrangement, however, rests entirely on the will of the tenant.

15. In Arail the payment in kind is commuted for money, agreeably to the price-current at the nearest market.

16. The crops payable in kind are as follows:—

Khureef Harvest—Bajura, mote, kodrum.
Rubbee Harvest—Barley, grain, mutten, mussoor, bina.
In Kuchar Lands—Wheat.

And the portions of the landholders and tenants are regulated entirely by the nature of the soil with reference to the rates above described.

17. The village establishments, exclusive of the putwarry, *viz.* blacksmiths, carpenters, barbers, washermen, Goraits guarding crops, receive agreeably to their services a portion of grain from the tenants. For instance, if only one member of a family requires shaving, the barber is paid accordingly, and if there are three members, the quantity of grain is increased in proportion.

18. The brahmin purohit receives from every heap of every kind of grain in some places ten handfuls, and in others more or less, as the tenant thinks proper; and throughout the whole district the grain is distributed by the cultivator to the village establishments and Brahmun, and the landholder does not interfere in the distribution.

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19. In the pergunnahs of Atherbun, Kerallee, Dhatta, Ekdullah, Hutgaong, Futtehpore, one anna per beegah is added to the jummabundy, on account of the Putwarries' wages, by the landholders; and the Putwarries received an annual salary, in some cases, agreeably to the amount realized, and in others more or less agreeably to the pleasure of the landholder.

20. In some villages in pergunnah Currah, one anna per beegah, and in others two seers and a half on every four maunds of grain, is paid to the Putwarry by the tenants, and the landholder does not interfere.

21. In Hunswa, in some villages one anna per beegah is realized by some of the landholders, who pay the Putwarries an annual salary: others do not realize any thing, and pay the Putwarries from their own receipts.

22. In Kootela, where the rents are payable in kind, a quarter of a seer of grain on every maund is paid by the tenants to the Putwarry; and where nukdee engagements exist, the landholder realizes one anna per beegah, and pays an annual salary to the Putwarry more or less.

23. In Ghazeepore, Ayashah, Muttour, Tuppah Jaor, Chail, Orail, Jhoossee, one anna per beegah is paid by the tenant to the Putwarry, without any interference on the part of the landholder.

24. In Birdkee, Kootea, and Gooneer, where engagements for kind exist, one seer on every maund of grain is paid to the Putwarry, and the landholder pays the remainder of the allowance from his receipts.

25. In Sohraon and Newabgunge, one anna per beegah in some villages, and eleven seers and a half of grain per beegah, is paid by the tenants to the Putwarries, without any interference on the part of the landholder.

26. In Secundra, Meh Merzapore, Chowharee, one anna per beegah and half an anna per beegah is collected with the gross receipts from the tenants by the landholders, who pay a salary in some cases, and in others give the Putwarries land, and appropriate to themselves the russoom levied from the tenants.

27. In some villages in pergunnah Khyragurh, half a faloos per rupee, a quarter faloos per rupee, and in others two annas, each tenant, is paid to the Putwarry, but the landholder does not interfere; and in some villages the landholders give the Putwarries land for their support.

28. Where nakdee tenures prevail, the rent to be paid is fixed by the mutual agreement of the parties; but where cultivation has taken place without any written agreement, and the lands have arrived at the highest state of cultivation, the rents are realized agreeably to the preceding year; and if the lands are in a progressive state, the rents are settled agreeably to the rates of that description of land in the village.

29. The nakdee rates have fallen off annually for some years, owing in great measure to a very general failure of crops. The tenants at the period of cultivation refuse to cultivate, unless a deduction is allowed: the landholders resist as long as they can, but are at length obliged to give in, or run the risk of their lands laying fallow: and were they to introduce paykhoost Ryots, they would be subject to a greater decrease than the former tenant required. And it is with deep regret I feel myself bound to testify the injury that has been sustained from the drought that has been experienced for four years past. In one village twenty-five wells have dried up; the inhabitants of it had no water to drink, and the Zemindar at length prevailed on a Bunnah to dig one, giving his bond for the expense attending it.

30. The landholders can eject a resident Ryot although he may have paid his rent; but such a practice is not likely to occur here, until the high state of cultivation of the country produces a competition for lands, and which cannot be looked for whilst a repetition of settlements is hanging over the Zemindars, whose interest it is not to extend improvement, the produce of which is to be wrested from them ere they have scarcely enjoyed the fruits of their own exertions.

31. Perwannahs have been repeatedly issued to the Tehsildars to explain to the landholders the necessity of their granting pottahs, and the risk they run by

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by not doing so, in consequence of suits for arrears having been dismissed in the zillah court in cases where no pottahs had been granted.

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32. Having stated the usage, &c. of this district on the points specified in your letter, the present appears to me a fit opportunity to make a few remarks on the relative situation of the landlord and tenant.

33. The rules laid down in Sections 15 and 16 of Regulation V of 1812, were obviously intended to guard the Ryots from oppression. They have, however, given the latter a latitude which enables them to turn that Regulation into a source of vexatious annoyance to the landlord, and gives also a person ill-disposed towards the landlord an opportunity of venting his ill-will, by intriguing with the Ryots to withhold their revenue, and becoming their security on attachment being made. Exclusive of this, the Ryots and their securities realize two or three per cent. per mensem on the amount disputed, when the Zemindar is obliged to borrow money on similar terms to save his estate from being sold and his family from ruin, and he ultimately only recovers interest at the rate of one per cent.

34. It occurs to me that the Ryots would be guarded from oppression and the Zemindar from intrigue and chances of ruin, if the Ryot was required to lodge the money in court, and the Zemindar left at liberty to draw it from thence, on furnishing security to refund the amount with interest, in the event of his demand proving to have been unjust.

35. Should the foregoing suggestion be considered deserving of being adopted, it will only be necessary to make the deposit a condition of the security now taken under Section 15; and in the writing prescribed by Section 16, the property being released from attachment under either of these documents will enable the Ryot to raise the amount of the deposit required.

36. The existing Regulations protect the Ryot from having his cattle and implements of husbandry sold for arrears of revenue; but unfortunately they do not afford a like protection against decrees of court. I have witnessed at the season of cultivation the bullocks seized and sold, the Ryot in consequence unable to till, and the produce lost for that year, exclusive of the loss in the ensuing owing to the land having lain fallow. On two occasions I moved the court that the cattle might be excluded from the attachment: one judge complied and another refused.

37. Having shewn the advantages the Ryots have over the landlords, under Section 15 and 16 of 1812, I cannot conclude this address without drawing the Board's attention to the combination this very Regulation creates between the Ryots and their landlords against Government and proprietors seeking possession.

38. There was, no doubt, some good object in view in the enactment of the rules laid down in the latter part of Section 4. It gives, however, a great latitude to imposition, and places the executive officers of Government in a ridiculous light to the community, and is further fraught with serious consequence to an unfortunate purchaser, as the following case will shew.

39. An estate is attached preparatory to bringing it to sale. The Zemindar, who holds unlimited sway over the Ryots, gives them false pottahs: those the Suzawul finds out to be false. Government must necessarily prosecute or leave it to the purchaser, whoever he may be. He, on getting possession, finds he must prosecute to recover his just dues, and to enable him to pay his revenue. In the mean time, however, the year elapses, his estate is advertised to be sold for the recovery of the balance, which he cannot recover until the court may pass a decision: and notwithstanding, I will venture to say, that nine times out of ten an unfortunate man's estate may be sold; for even supposing a Collector to be fully aware of the hardship of the case, yet the precedent that would be afforded by recognizing a defaulter's plea in such a case would lead to his accounts being filled with balances arising out of the Regulations: and, to complete the case, the ex-Zemindar has realized the difference between the real and false pottah, and when Government or the Zemindar in possession may obtain a decree against the Ryot, he has no property to discharge the amount.

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40. I have reason also to believe, that there are different opinions whether or not the rules regarding the mode of proceeding in cases of false pottahs, in estates sold by public sale, apply generally to all cases of sequestration by Government, and to proprietors obtaining possession under decrees of court and by private transfer.

41. Clause 3, Section 15, Regulation XXVII, and Section 4, Regulation XLVII of 1803, stand unmodified, and are unquestionably in full force; yet, by the enactment of Regulation V of 1812, the Government and a purchaser at public sale are debarred from securing their rights, in the case contemplated in Section 4 of that Regulation, without a judicial process.

I have, &c.

Allahabad Collectorship, 14th May 1818. (Signed) W. J. LANDS, Collector.

From the COLLECTOR *of* BAREILLY, *dated 21st February* 1816,

To M. Moore, Esq., Sub-Secretary to the Board of Commissioners.

SIR:

Collector of Bareilly, 21 Feb. 1816.

I have the honour to acknowledge the receipt of Mr. Acting Secretary Newnham's letter of the 20th October 1815, containing certain queries relating to the rents levied by the landholders from the tenants, and the rules and principles which govern the territorial assessment in the several pergunnahs of the district under my charge.

In furnishing the most accurate information which it has been in my power to obtain, I find that no regular rule, with regard to the mode of levying the rents, can be laid down as prevailing throughout the whole district, though a general system will apply, varying according to circumstances in the different pergunnahs and in different villages in the same pergunnah. Of the two modes of payment, *viz.* in money and kind, the latter considerably predominates. Both, however, may be found to exist in the same village, the rents of some descriptions of produce, as sugar-cane, cotton, &c. being always paid in money, whilst the payment of others is generally confined to kind, as the different sorts of grain, &c. The former method is denominated nukdee and the latter umlee.

In nukdee tenures the landholders' rents vary according to the different kinds of produce, sugar-cane, cotton, &c. bearing the highest rent. Of these, also, there are different rates according to the soil, paying from one rupee to three per beegah, while grain land produces per beegah from one anna to a rupee only. In umlee tenures the landholders receive from one-fourth to one-half of the produce. Both in nukdee and umlee payments the landholders' receipts are mutually adjusted by him and his tenant, and are specified in the pottah or lease granted to the latter. In very few instances are the rents governed by any established pergunnah rates; where these do exist, pottahs are not considered necessary. Over and above the payments stipulated in the pottah, the tenant has to answer a demand made on him by the landholder on account of village expenses, equal to one-fourth of his stipulated payments. In no instance does it, I believe, exceed this; and the amount is, in general, more than sufficient for the purposes required, which include the allowance of a Putwarry, or village accountant; batta, or per-centage on the rupee, if not paid in the established coin; expenses of measurement and survey; wages of Shenas, or people to watch the crops; tulbana, or subsistence-money to the persons employed in serving writs for the payment of revenue; charity and diet of indigent travellers, beggars, and Brahmins; presents, which latter consist of a few rupees given by the landholder at the periods of harvest to the Tehsildar, or native collector, under whose immediate authority he is, to his Umla, and to the police establishment in the pergunnah. As these presents are voluntarily given, agreeably to the established custom of the country, it would be difficult wholly to put a stop to the practice.

In umlee tenures, the portion of produce to be received by the landholder is ascertained by a measurement of the lands and survey of the crops, previous to their being cut, at which both parties are present. If the fields are fully productive, a donation of two biswas in the beegah, or a tenth of the field, is given to the tenant; if, on the contrary, the crops are scanty, an estimate of

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the deficiency is made, and from the acknowledged produce the landholder's portion, as specified in the pottah, is adjusted, to which is added a portion equal to one-fourth of the rent, as above stated, on account of village expenses. Should any difference of opinion arise between the tenant and his landlord, regarding the actual quantity of the produce, the crops are reaped, and until thrashed and measured, a person on the part of the landlord is stationed to prevent any embezzlement of the same by the tenant. When the crops have been reaped and thrashed, which is always done by the tenant at his own charge, he delivers to his landlord his portion, unless it should be commuted for money, when the tenant generally pays something above the market price, as may be agreed upon. In nukdee tenures it is customary for the landholders to make a reduction for calamity of season or deficiency of the crops. Of the two descriptions of tenures, the nukdee, or money-payments, are the most favourable for the landholder, as being less troublesome and subject to no fraud; whereas in the umlee tenures the tenant possesses the means of considerably defrauding his landlord in various ways.

No landholder can legally dispossess his tenant during the period of the lease, provided the latter fulfils his engagements; but on the expiration of the lease, the landholder is at liberty to let the farm to whoever he pleases. It is generally, however, re-let to the same tenant, unless circumstances should have occurred to render the landholder dissatisfied with him. Where the rents are governed by any known established pergunnah rates, although pottahs are not granted, the rights of the tenant are equally respected, as it is the interest of the landholder not to molest the tenants in their possession so long as they fulfil their engagements; for by any innovation on their rights by the proprietor, the whole of the inhabitants of the village would probably take up the cause and abscond, leaving the lands uncultivated. In stating that where leases are granted the landholder possesses not the right of ousting his tenant while the latter fulfils his engagements, I do not mean that this never takes place: on the contrary, I believe it frequently to occur, and to be patiently submitted to by the tenant, who aware of the delay and expense attending the prosecuting of his landlord, prefers seeking with his family a habitation and subsistence on some neighbouring estate. To the oppressive conduct of the landholders is to be ascribed the frequency of desertions among the tenants, by which means it is not uncommon to find villages uninhabited and almost wholly uncultivated. Instances of this kind are most frequent amongst farmers of estates, who possessing only a temporary interest in the same, are not, in an equal degree with the proprietors, concerned for the comfort and welfare of their tenants.

Advances denominated tuccavy are made by Government, for the assistance of the landholders, at the two annual periods of cultivation, for the re-payment of which in the ensuing harvest a bond bearing interest is taken: this, again, is on the same terms distributed by them to their tenants. When the proprietor or farmer is anxious for the improvement of his lands, he frequently makes advances to his tenants considerably beyond what he himself has received from Government. On the contrary, it sometimes occurs that the proprietor, equally regardless of his own and tenant's interests, appropriates to his private use the advances made by Government for the cultivation of his estate.

With respect to the enforcing the grant of pottahs or leases by the landholders to their tenants, a regulation has been enacted, subjecting the landholder, on proof of refusal before the civil court of the district, to a fine proportionate to the expense and trouble of the tenant in consequence of such refusal.

The above is as full and correct a statement as I have been able to prepare, gathered from the information I have received from landholders, and from what circumstances in the course of the duties of my situation have occasionally come before me, regarding the rules and principles by which the landholders are governed in this district, in the realization of their rents from their tenants.

I have, &c.

(Signed) FRANCIS LAW,
Collector.

Bareilly Collectorship,
Camp Pergunnah Fureedpore,
21st February 1816.

From

From the COLLECTOR *of* BUNDLECUND, *dated 28th December* 1815.

To M. Moore, Esq., Acting Secretary to the Board of Commissioners.

Collector of Bundlecund. 28 Dec. 1815.

Settlement, &c. of the Ceded and Conquered Provinces.

SIR:

I have the honour to acknowledge the receipt of your circular letter of the 20th October, containing a number of queries respecting the landed interests and rents of this district, and which I shall answer *seriatim*. The delay has arisen from the dilatoriness of the Tehsildars in furnishing me with reports, and one answer from the Tehsildar of Dursenda has not yet been received; but as I have been lately engaged in making the settlement of that pergunnah, and have become acquainted with the nature of the rents, &c. which obtain in it, I have not deemed it necessary to wait for his report.

1st. Whether the payments of the cultivators are made in kind or are commuted for money?

Both systems obtain. The pergunnahs where the former system prevails are Dursenda, Orighassee, Tiroha, above the Hills, Chiboo, and in some few villages in the other pergunnahs where the lands are of an inferior quality, and where the annual produce is uncertain. The pay-khoost, or cultivators living in other villages, usually cultivate on these terms, which are considered more favourable, as their payments depend on the produce.

2d. What proportion of the gross produce is taken in the first case: three-fifths, one half, one fourth, one-sixth, or one-eighth?

3d. Whether, in the latter case, the rents are fixed according to the different kinds of produce?

Yes, 1 rupee 8 annas per beegah for cotton, and 1 rupee 6 annas per juva, &c. in pergunnah Dursenda; but in other pergunnahs agreeably to the value of the grain at the time in the bazar.

4th. Whether such proportion is fixed by custom, by agreement, or by the discretion of the Zemindars?

By a custom; subject, however, to deductions when the crop fails, and to the exactions of some Zemindars.

5th. Whether it is the same in all situations, or varies in different pergunnahs and different soils in the same pergunnah?

Differs in almost every pergunnah, and according to the goodness or badness of the soil.

In polecht lands, one half; ullerpal, or lands which alternate years are fallow, two-thirds to the Zemindar; in Bunjeer one-third to the Zemindar, and in the very bad lands of Tiroha and Chibo, one-sixth and one-eighth to the Zemindar. In Dursenda, one-half, or 8 annas per beegah: one-third or 6 annas; one-fourth, or 4 annas.

6th. How the money commutation for the share of the crop is adjusted where a fixed rate may not obtain; whether it is done by annual agreement or by valuation, or at the discretion of the landholders?

By the valuation of arbitrators, and also by agreement.

7th. What further proportion of the crop is given by the tenants in support of the village establishments, or what money payments they are subject to for the same purposes?

The Putwarry usually receives one anna per beegah: the barber and village watchman four seers and a half for every five maunds eight seers of produce, and the bearers' lands.

8th. How far these contributions are appropriated to their legitimate objects?

Where the payment is made under the ancient tenure few abuses prevail, unless the Zemindar connives with the Putwarry, and the village expenses are rendered enormous for the purpose of malversation.

9th. Whether, when nukdee tenures prevail, the rent is governed by any known and established rates, or by the mutual agreement of the parties, or by the discretion of the Zemindar?

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The jumma of Government being distributed, the rate depends on the assessment. The muzkoory or pay-khoost pays according to received rates, and often according to agreement.

10th. Whether a Zemindar can legally dispossess a resident or khood-khoost Ryot who has regularly paid customary rent for his lands, to make way for another person who may be willing to pay more, and what rules have been adopted for enforcing the grant of pottahs?

A resident or khood-khoost Ryot in this district is as much the owner of the land he cultivates as the persons who have engaged with Government, and often has a much larger interest in the village than the persons recognized by the Regulations as its proprietor. I conclude the Regulations for the Ceded Provinces were framed in the same spirit as those enacted for the Lower Provinces by Lord Cornwallis; and if I may trust my memory, his Lordship, in one of his minutes, expressly declared, that a Zemindar could not turn out a resident Ryot who had always paid regularly, for the purpose of putting another in possession, in order that he might obtain a higher rent, and believe it is specially enacted for the province of Benares, that a khood-khoost Ryot shall not be ousted. But whether such pleas would be considered legal I much doubt. By Regulation XLVII, A. D. 1803, all engagements concluded by the Zemindars whose estates might be sold for arrears of revenue are cancelled, and purchasers by private sale have very generally assumed the same unauthorized powers, but which, however, have been greatly restricted, if not entirely relinquished, since I have made it very generally known that purchasers by private sale bought only the interests and rights of the sellers. Previously to this, the Zemindars who had engaged with Government sold the whole village, although they were inferior sharers, and the Putteedars, &c., who held much larger shares, were at once reduced to the condition of tenants, their lands measured, and rents exacted from them, as if they cultivated lands the property of the purchaser. The persons who had engaged with Government to effect this injustice and to derive a permanent and exclusive advantage free from risk or trouble, have sold a valuable estate for a trifling sum, the purchaser at the time making over to them a certain quantity of land rent-free, or engaging to pay them a certain sum per annum. In one or two instances in pergunnah Rhaal, the Zemindars, as they are considered, purposely fell in arrears, and with this money employed persons to purchase the estates for them, in order that they might subsequently reduce their brethren to the condition of tenants. The persons they employed bought the estates with their money for themselves, and are now in possession of them, and the Putteedars, &c. are reduced to the state of mere tenants. Another plan is for a Zemindar, say possessing an eighth share, to sell the half or one-fourth of the estate, to suffer himself to be prosecuted, and pending the suit to acknowledge the justice of the prosecution. Zemindars who hold their village on the ancient tenure do not grant pottahs, the purchasers do; but as no penalties can be enforced by the officers of Government for their not doing so, I am not aware what steps can be taken to make them fulfil their engagements in this particular.

I now beg leave to particularize the nature of the assessments, &c. in the different pergunnahs, and which I purposely omitted in replying to the Board's questions at the commencement of this letter.

The estates in the Huzzoor Tehsil belonging principally to purchasers who reside in Bandah, and being of superior value, the lands are cultivated on pottahs, and for money-rents in very bad lands, the produce of which is uncertain. The Ryots cultivate for equal shares, and two annas per beegah for village expenses. In Pylanee, where the payments are made in kind, they are not commuted for money. In Orighassee the payments are made both ways; the same in Dursenda; the same in Chiboo, where the Ryots are much reduced in kind; Tiroha the same; in Budoussa this payment does not obtain; Khurrella pay both ways; Punwaree the same; Rhaal the same; Jelalpore does not obtain; Calpee does not obtain; Koench does not obtain; nor does it in any of these pergunnahs obtain among the resident cultivators of the village, but only where lands are cultivated by non resident Ryots, who are induced on favourable terms to cultivate these lands, and which the batai system is usually considered.

I have, &c.

Zillah Bundlecund, Camp at Jelalpore, 28th December 1815.

(Signed) F. S. WARING, Collector.

From the COLLECTOR *of* CAWNPORE,
Dated 1st January 1816.

Collector of Cawnpore, 1 January 1816.

To Sir E. Colebrooke, Bart., and John Deane, Esq., Board of Commissioners, Furruckabad.

Settlement, &c. of the Ceded and Conquered Provinces

GENTLEMEN:

1. I HAVE the honour to acknowledge the receipt of your letter under date the 20th October, desiring, in conformity to the instructions of Government and the Honourable the Court of Directors, to be furnished with full and accurate information in regard to the rents levied by the landholders from their tenants, and the principles which govern the territorial assessment in the district of Cawnpore.

2. In the queries which have been proposed for selection by the local authorities, is to be traced a laudable and paternal anxiety for the interests of the actual cultivator of the soil, the sweat of whose brow supplies the principal source of national wealth in India.

3. It is too probable, however, that the Honourable Court will be disappointed in the search after established laws, or even laws of custom, defining the rights of the tenant in preference to the rights of any other member of the community, and that, under this disappointment, it may be necessary to bring to their minds the recollection, that the Governments of those countries, to the rule of which the English nation has succeeded, instead of rejoicing in the welfare of the landlord, seldom ceased to watch prosperity as their prey, and to search every corner and crevice of industry for objects of taxation.

4. The disposition, therefore, of rack rents and unjust requisitions exercised upon the landlord, must in its natural course have communicated the shock to the tenant, who, although the last, is the strongest link in the agricultural chain. In such a state of things, the husbandman being deprived of the fair profits of his risk and labour, agriculture and the peasant may be said rather to linger than to die; and under such paralyzing circumstances we may look in vain for any defined laws, setting forth the rights of the landlord, of the tenant, or indeed of any member of the community, other than the will of the superior or the law of capricious custom, which had been handed down from generations of oppression. That countries under this sway have not been depopulated and laid waste, only suffices to shew the extraordinary powers of the earth and the bounty of nature, when aided by the skill of man, as well as the attachment of the peasant to the soil of his forefathers, the spot where he has drawn his first breath, which hath withstood unmoved the rude shocks of these unnatural governments. Let it not be supposed that these observations are directed to the memorable times of the enlightened Akbar, when the husbandman was made the eye of the throne, and his share was made by law equal to two-thirds of the crop of the best cultivated land, but to those upstart governments which arose out of the ruins of the Mogul empire, and whose exactions exceeded almost the present produce of the lands.

5. To this iron age followed the mild and beneficent sway of the English, the administration of which has been entrusted to a body of men, who are not surpassed in love of justice and a tender care of the prosperity of the inhabitants comprizing the countries under their dominion by any nation under the sun. On their accession to these territories, the constant solicitude of the local government has been directed to the gradual diffusion of the same salutary laws by which the old countries of Bengal were governed, the beneficial effects of which laws were apparent upon the principal sources of national wealth and the general happiness of their subjects. But in this distribution of justice and anxiety for the rights of all, evinced in written laws for the guidance of the executive authorities and the due support of those rights, although rules have been laid down for the government of the territorial assessment between the landlord and the state, I have not been able to trace any law defining the particular rights or immunities of the tenant, regulating the period of leases between him and his landlord, investing him with any property in the soil exclusive of the will of that landlord, or leaving him any thing more than a tenant at will. Regulation XXX, of 1803, only provides generally for the granting of leases to tenants, but specifies no period for those

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leases, which is entirely at the option of the landlord, and in cases of exaction exercised by a landlord beyond the agreement between the parties, levies a fine of double the amount, the tenant being protected by this Regulation in his transactions with his landlord, in the same manner as all other members of the community are protected by the other laws against extortion practised by persons in power; and Section 3, Regulation V, of 1812, leaves the contracting parties, tenants and landlords, of the old countries of Bengal, to grant leases and receive correspondent engagements, in such a manner and form as they may deem most convenient and most conducive to their respective interests.

6. This landlord is called in India the landholder, a denomination answering nearly in substance to the "middle-man" in Ireland and the highlands of Scotland, who rents a farm from the landlord or proprietor of an estate, and again underlets parcels or portions of it to the peasant or cottage farmer, who answers in description to the Ryot or tenant of India. But I am not aware that the lease of the peasant or under-tenant in Ireland necessarily extended to the term of the "middle-man," or that he was any thing more than a tenant at will. What, then, is the system of land and rents in Hindostan? It is the same, by comparison, as in the above two countries, although in India attempted, by chicanery and cunning natural to the natives, to be made a mystery of, under a confusion and multiplicity of accounts and a language foreign to an European. Hindostan is a country of small farmers, or people following the profession of husbandry, and is divided into small cottage farms, as in the highlands of Scotland and in many parts of Ireland, instead of large farms as in England. These small farms are again superintended by a large farmer, called the landholder, who *sublets* the lands, and who is for the most part only a farmer of rents, and not a cultivator as in England, though sometimes letting at a low rent, either for his profit or pleasure, some of the land of the general estate. The landholder or great farmer is the channel of the rents to Government, which he pays in gross, deducting about fifteen per cent. for his trouble and responsibility, which responsibility, in return for this commission, binds his estate for the due payment of the rent-roll assessed by the officer of revenue. It is only, however, in accurate assessment, where the vigilance of this officer has exposed the whole of the available assets, that the landholder is supposed to enjoy a deduction of only fifteen per cent.

7. The same system which in Ireland and Scotland is universally allowed to be a system of "rack-rents," and the same principle governs the territorial assessment of Hindostan, which is a country of husbandmen or small farmers. (*Sic orig.*) The farmer or middle-man in Ireland is a farmer of rents as well as a cultivator of land; and it is natural to suppose that, where he underlets parcels or portions of the land included in his general lease, he will not let them but at a rent exceeding the rent at which he has leased them from his landlord. It is this underletting which has given to the system the name of "rack-rents." In all countries it is an established principle of self-interest implanted by nature, that the landlord always intends to leave the tenant as little profit as he can, and that the tenant endeavours to get as much as he can. If he cannot get as much as will cover his rent and fair profit, he will go elsewhere to obtain it.

8. The contract between the landholder or great farmer and the tenant or Ryot, in the district of Cawnpore, has for the most part, and with few exceptions, extended only from year to year, the Ryot being nothing more than a tenant at will, and money rents prevail throughout the country. In those instances of exception, which are very solitary and occur only in rice crops upon uncertain land, payments are taken in kind, by a fair division of the crop between the landlord and the tenant, each party taking half.

9. That leases are the first, greatest, and most rational encouragement that can be given to agriculture, admits not of a doubt; yet, nevertheless, the legislature of England hath not, in the present enlightened times, thought itself justified in interfering between landlord and tenant, but has left them to consult their own interests in the adjustment of their concerns, well knowing that what is for the benefit of one individual estate must influence by its example the general improvement of the country. Although in England, as in every other country, the art of husbandry is necessary to the production of human

human food, it does not follow that any particular rights or immunities have been enacted for the express support of the husbandman. In all countries husbandry is a trade, like every other profession; and as long as it is profitable or suits the habits, a man will follow it, and no longer.

10. In those countries, therefore, where the resources of the state are not entirely derived from the rents of land, the husbandman, or actual cultivator of the soil, has not come under the peculiar care of the legislature, evinced in the enactment of direct laws regulating the transaction between landlord and tenant. The parties are left to the management of their own concerns, the law being open, in cases of disagreement, to the tenant as well as to any other member of the community.

11. But in a country like Hindostan, where the revenues of the state spring from the rents of land, the husbandman is brought into immediate contact with the ruling power. He is the vital principle by which the Government exists, and the healthy or diseased state of the latter depends upon the pure and happy circulation of blood in the veins of the former. The Government is the body and the husbandmen the members, whose labours are set in motion by the wholesome support which they receive from the trunk, which again is renovated yearly by the result of those labours. If this wholesome support be not properly supplied to the members, the body must suffer in its turn, in proportion to the diminution of that support.

12. How far, therefore, the renewal of leases to the tenant from year to year may be deemed prejudicial or tending to "rack-rents," is a point demanding the most serious consideration; and in a country where, as I have before remarked, the resources of the state are drawn from the rents of land, an interference between landlord and tenant is a point to be touched with the nicest hand. If it be proposed to extend the lease of the Ryot or tenant, by law, to the same term which the landlord enjoys from the state, without certain modifications of the present system of assessment, which shall afford more favourable conditions to the landlord, I should entertain very serious apprehension that such a rule might be deemed an innovation or encroachment upon the liberty of the subject and upon established custom, inducing consequences which may shake the empire to its very foundation.

13. Again, if it be thought that the husbandman is not allowed the fair profit of his risk and labour by the landlord, after payment of the rent of his land, and that he is, in consequence, much below the condition of ease and comfort which he is entitled to enjoy, and that this supposed low condition is the effect of the "rack-renting system" of a renewal of leases from year to year, the local authorities are bound by their duty to draw the attention of the sovereign to an examination of the real state of things.

14. It is the general opinion of prejudice, that these productive members of the community are scarcely emerged from the slavery of the feudal system, which, after deducting the subsistence of the bondsman or tenant at will, absorbed this remaining produce of the land. I shall proceed to shew the fallacy of this opinion. Until men think for themselves, the whole is prejudice and not opinion, for that only is opinion which is the result of reason and reflection.

15. The renewal of leases from year to year, or a short lease to the tenant, is, I believe, thought to be the greatest evil in the existing territorial assessment, and that from this evil springs the alleged "rack-rent" of the husbandman, who is deprived thereby of the fair profit of his risk and labour. But with those who see with their own eyes and hear with their own ears, the delusion is one of short standing. That long leases are in the countries of Europe, where seasons are regular and the soil imbued with a constant moisture, the greatest encouragement that can be given to the actual cultivator of the soil, admits not of a doubt; but however paradoxical it may appear at first sight, long leases will not be accepted by the tenant or Ryot of the Doab, or granted by the landlord, without substantial security. The paradox admits of easy explanation: the Ryot wants the security of seasons, which cannot be had for his crop, and the landlord the security of his rents.

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16. The period of renewing leases comes round with the months of June and July. In countries so near the sun, water is the great fertilizer of the vegetable system, and indeed, from the natural fertility of the soil, almost the only necessary aid to the skill of man. The season, therefore, of the autumnal rains, which are precarious and fall with great irregularity in these provinces, is watched with the utmost anxiety, both by landlord and tenant, the latter invariably declining to take up his lease which has expired with the year, even for the next twelve months, until the bounty of heaven shall have refreshed the earth with the expected periodical showers, and rendered it fit for the reception of seed.

17. In a season, therefore, of drought and calamity, to which the Doab is peculiarly exposed from its internal situation and remoteness from the mountains, whole villages are without a tenant, the population, when pressed by their landlords, being driven from so inhospitable a clime in search of countries more favourable to husbandry. Where, then, is the security of the landlord for his rents but in the forbearance of the ruling power; and of what avail is the long lease to the tenant, but to incarcerate him in jail, and to make him and his family bondsmen to the landlord for life?

18. If short leases be not the cause of the alleged evil, what then is the cause of the supposed low condition of the tenantry in India? I answer, the want of demand for day-labour and the system of small cottage farms, without the advantages which the cottage farmer of England enjoys. The cottage farmer in India is obliged to maintain himself and family almost solely upon the profits of his land, after deducting the rent, which from the small breadth generally in the occupation of a tenant and the low price of grain, even if he held it rent-free, would not give him the comforts of life enjoyed by the cottage farmer in England.

19. The cottage farmer in England, in consequenee of the demand for labour, can, together with his family, earn from fourteen to twenty shillings a week besides attending to his little farm, which, after deducting his rent and expenses, yields him a moderate profit. The Ryot of India is indebted for his field-labour to the landlord for seed, cattle, and implements of husbandry, which are advanced to him upon interest, and at his own risk. His capital consists commonly in a few wretched cattle, maintained for the most part by the spontaneous produce of uncultivated land. The field-labour of the cottage farmer in England is performed, at the country price per acre, by the teams and ploughs of the great farmer, whose day-labourer he in general is, without any outlay of capital in cattle and implements of husbandry, and consequently without any risk upon that capital.

20. To shew the small breadth of land in general cultivated by a tenant in India, I have now before me a statement of the land and tenants of four villages which have been placed under my immediate management. The quantity of land is 2,800 beegahs, and the number of tenants 275, or about ten beegahs to a man; and the gross rents of those villages amount to Rs. 7,600, or 27 rupees 10 annas to a man for rent. As, on the present principle of settlements, the rent on an average of years is supposed to amount to half the produce, there will remain 27 rupees 10 annas for the labour of the tenant of ten beegahs of land.

21. Let the daily consumption of common grain in the family of this tenant, which may amount to four persons, be calculated at three seers per day, which in the twelve months will amount to 1,095 seers, or 27 maunds 15 seers, which at 45 seers to the rupee will cost him 24 rupees 5 annas: so that the husbandry of ten beegahs will barely procure him the necessaries of life, allow the land to be rent-free; and the whole produce for the support of four persons will be, according to this calculation, only 55 rupees 4 annas.

(*Sic orig.*)

22. Again, let the breadth of land be thirty beegahs, supposed to be equal to one yoke of oxen for the year, the rent will be 82 rupees 14 annas, and the profit 82 rupees 14 annas, or 93 maunds 10 seers of human food per year, so that the means of the husbandman increase with his land; allowing, upon the principle of Akbar, the husbandman's share to be two-thirds of the produce

and

and the revenue of the state one-third, the husbandman will, in this case, receive 110 rupees 8 annas, instead of 82 rupees 14 annas.

23. When I speak of these small rents and these small returns, I of course allude to middling denominations of land, the produce of which is human food. The rents of tobacco and sugar-cane land are double the average rent of middling land, and the condition of the tobacco-grower is better in proportion to the increase of rent, which is regulated by the fertility and access to water, it being to his interest to introduce the garden husbandry into the field, by which he is enabled to make three or four rents instead of two only, as made on an average of years by the grower of human food, the rent of the tobacco-field being four, five, and six rupees, and the returns four, or five, or six maunds, or twelve, fifteen, and eighteen rupees.

24. In the progressive ratio in which these cottage farms increase in size, and the greater the breadth of land in the occupation of a cottage farmer, the greater are his profits and the better his condition in life.

25. The same rule applies to all countries as well as to India. The small farmer in England or Ireland, who keeps his own teams and ploughs, and who will not follow day labour, is nearly as pinched in his circumstances as the cottage farmer in India, from the expenses of risk and interest upon his small capital, and from the scanty earnings which he can obtain from the small breadth of land in his occupation. Being in possession of little capital, or which is not borrowed at interest from his landlord, a bad season is ruin to his hopes, and a jail or the poor-house the consequence. From these circumstances, it is generally thought that the race of small farmers is greatly declining in England.

26. Judging, therefore, from this clear exposition, it is the system of small cottage farms and small capitals, and not of "rack rent," that gives the husbandman of India this comparatively small support, which support would be naturally increased by a demand for day-labour. It is the nature of the system of land concerns, which no doubt owes its origin to the great extent of population, and which system again is the cause of the increase of population, from the country being thrown into small farms, the labour for which there would not otherwise be sufficient demand is thrown into circulation upon the land, and instead of being a day-labourer the cottager farms the land and holds his own ploughs.

27. If the landlord cultivated, as in England, the whole of the lands of his estate, instead of letting it in parcels, the country would be thrown into large farms, and the Ryot or cottage farmer would become the day-labourer of the landlord. But he would only become a day-labourer in proportion to the demand for labour, the want of which in so numerous a population, and under such a supposed system of large farms, would drive thousands to emigration to other countries.

28. Under the present system, therefore, of this division, it is well known to the tenant that he is a tenant at will, engaging at a certain rent, with his own free will, from year to year, and therefore he engages with his eyes open. In the case of alleged oppression or injustice from his landlord, the law is open to the tenant, and he has the same redress as any other member of the community, to the lower classes of which, I am of opinion, justice cannot be too cheap, or too expeditious in the adjustment of differences respecting rents, which from the multiplied business of the courts ought to be referred to the local Revenue authorities. The link, however, which binds the landlord and tenant is so closely connected, that if the former injure the latter, by exacting so great a rent for his land as shall not leave the tenant a fair profit for his risk and labour, the injury recoils upon himself, and the opinion of the country, which has so much influence upon conduct in all the transactions of life, will depopulate his estate and bring him to ruin.

"The attention of the sovereign can be, at best, but a very general and "vague consideration of what is likely to contribute to the better cultivation "of the better part of his dominions. The attention of the landlord is a "particular and minute consideration of what is likely to be the most

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" advantageous application of every inch of ground upon his estate. The " principal attention of the sovereign ought to be, to encourage, by every " means in his power, the attention both of the landlord and the tenant, by " allowing both to pursue their own interest in their own way, and according " to their own judgment, and by giving to both the most perfect security " that they shall enjoy the full recompense of their industry. The sovereign, " therefore, from a regard to the increase of his own revenue, ought to allow " a reasonable term for the indemnification of the landlord, who is supposed " to improve his estate, and after having ascertained, by the means of his " revenue officers, the actual value of his lands, by rating him according to " this valuation, for such a number of years as might be fully sufficient for his " indemnification: for the landlord would certainly be less disposed to improve, " when the sovereign, who contributed nothing to the expense, was to share " in the profit of the improvement."*

29. Money-tenures being for the most part prevalent in this district, the rents are governed by the mutual agreement of the parties, founded upon known and established pergunnah rates, with respect to all denominations of land; and, I believe, few landlords will be found hardy enough, during a pending lease, to dispossess a resident Ryot who regularly pays the customary rent for his land. The landlord, however, at the expiration of the lease is, I conceive, competent to oust his tenant, to make way for another who is willing to pay more: but I am of opinion this is a case of rare occurrence, seeing that the interest of the tenant, although not guarded by any positive law, is guarded by a very powerful principle, namely, the plain and evident interest of the landlord. No part of this interest, therefore, can be infringed without an evident loss to the landlord.

30. It appears to be an established principle between the landlord and tenant of the present day, which has probably its origin in the exactions of former Governments, that the rents of land shall amount to half the estimated produce on an average of years, leaving the other half for the support of the husbandmen; which is an allowance only of one rent in lands, the produce of which is human food. The demand of the state, therefore, in rents, would

(Sic orig.)

seem to be fixed at this moiety, and is claimed from the landlord after deducting fifteen per cent., which from the rules of the territorial assessment is conferred upon him as a remuneration for his risk and responsibility.

31. According to the rules of the territorial assessment decreed by the enlightened Akbar,† the two kinds of land called poolj and parowly, cultivated and fallow, were thrown into three classes, *viz.* best, middling, and bad. The produce of a beegah of each sort was added together, and a third of the aggregate sum taken as the medium produce of a beegah of cultivated, or poolj land, one-third part of which was the revenue settled by that Emperor. Previously to this period, Noorsherwan, who, for the purpose of ascertaining an equitable fixed revenue, made a measurement of all the arable land in his empire, and determined that the third of the produce of a land-measure of sixty square kissery guz, or yards, should be the proportion of revenue. The beegah contains 3,600 square elakee yards; but as the yard of Noorsherwan is two inches and three-quarters short of the English yard, the beegah will contain only 3,325 English square yards, or 1,515 yards short of an English acre.

32. The great Akbar, from a regard to the increase of his own revenue, as well as for the ease and comfort of his own subjects, determined that the tax which each individual was bound to pay " ought to be certain and not arbitrary. " He knew that the certainty of what each individual ought to pay was a " matter of so great importance in taxation, that a very considerable degree " of inequality was not near so great an evil as a very small degree of uncer- " tainty."‡

33. He appears also to have given the greatest encouragement towards the improvement of the land, by allowing a reasonable term for the indemnification of the husbandman; " but not longer than was necessary for that purpose, " lest

* Adam Smith. † Akbar's Institutes. ‡ Adam Smith.

" lest the remoteness of the interest should discourage too much this atten-
" tion."* The settlement, therefore, of his revenue was fixed at ten years.

34. In countries so near the sun, the rents of land are, of course, dependent upon the facility of obtaining water, although land in the neighbourhood of the village or homestead, as in England, from its easy access to manure, yields more rent than the outfield, or those situated at a distance, unless the outfields be equally fertile and equally accessible to water.

35. Certain tracts of land, however, in Cawnpore, which from their high situation and distance from water, or from the difficulty of constructing wells for irrigation, arising from the sandy nature of the lower strata of the soil, are destined to bear only autumnal crops, stand generally at the same rent, being in a state which admits of no improvement, that is to say, of being made capable of producing a certain winter crop of wheat and barley, or a more profitable crop of sugar-cane.

36. It is not meant to be asserted, however, that such lands do not sometimes produce a winter crop of wheat or barley; but as their dependence in bringing it to perfection rests upon the rains which may fall during the winter months, the crops in such lands must be always precarious. The facility to water being denied to these lands, the production of even autumnal crops is also precarious, and dependent upon the bounty of heaven, in so disposing the autumnal rains as to bring them to perfection.

37. This denomination of land being alleged to be for the most part prevalent in the district of Cawnpore from its high and arid situation, yielding an average rent of 1 rupee 11 annas per beegah, the revenue of the state is said to be proportioned to it: eighteen hundred thousand beegahs, in round numbers, which, according to the accounts filed at the settlement by the landholders, are stated to be only under the plough, yielding a net revenue of no more than between twenty-seven and twenty-eight lacs. On casting your eye, however, over the schedule A, the Board will be pleased to observe that the average rate of rents varies with each pergunnah.

38. This variation is generally to be explained, by the circumstance of a great quantity of cultivated land in those pergunnahs where the rents rise apparently out of all proportion to rents in another, being withheld from the rent-roll, and by the variation in the beegah. For instance, 18,662 beegahs, which are alleged to be only under the plough in the pergunnah of Sheolee, yield a net revenue of Rupees 67,697, or 3 rupees 10 annas per beegah; and 1,18,257 beegahs in Bittoor yield only Rupees 2,60,497, or 2 rupees 3 annas 4 pice, per beegah. The beegahs of both pergunnahs contain about 1,900 English square yards. The beegah of Kurmouge contains about 633, or three for one; and 1,61,000 beegahs in Kurmouge yield only Rupees 1,28,073, being at the rate of 12 annas to the kutcha beegah, or 2 rupees 4 annas to the pucka beegah.

39. From the measurements and surveys, however, which I have made in both pergunnahs, I have partially found the rent of land much higher in Kurmouge than in Bittoor; but the rents of land in Bittoor are much higher than the rents of land in Sheolee, and may be stated as from six to four. In the pergunnah of Bilhere the beegah is two and a half for one of Bittoor and Jaujmow, and in Russoolabad two for one. I have seen sugar-cane land in Kurmouge which paid a rent of 4 rupees, and 4 rupees 10 annas to the kutcha or small beegah, equal to 13 rupees 14 annas for the large beegah; and I have never heard of land in Bittoor which let for more than 6 rupees 8 annas, 7 rupees, and 8 rupees per beegah. In a survey which I made last week, I saw land, a rich calcareous soil, cropped with cotton, which paid the rent of 6 rupees 8 annas, as well as large tracts of low land covered with wheat and barley crops.

40. The land, however, of Kurmouge paying these rents was in low situations, requiring no irrigation, in the neighbourhood of a stream or river, and cropped with the purple sugar-cane, which is rather improved than injured by inundation. The produce of the kutcha beegahs is calculated at 10 rupees clear

* Adam Smith.

Collector of Cawnpore, 1 January 1816.

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clear profit, after payment of the rent, which leaves the husbandman above two rents. Much labour and expense might be saved by the introduction of a simple sugar-mill, such as is used in the West Indies, worked by six pair of oxen; and which, simple as it is, will throw off about five hundred gallons of juice per hour. I am happy to say that I have nearly succeeded in erecting one at the Government lands, the success of which shall be reported to the Board in due time.

41. Although the average rent of land throughout the district appears from the accounts under consideration to be 1 rupee 11 annas, there is a great quantity yielding rents as high as 2 rupees 8 annas, 3 rupees 8 annas, 4 rupees, 5 rupees, 6 rupees, and 7 rupees, and particularly in Jaujmow, Bittoor, and Sullempoor, where the best lands are at a rent out of all proportion to the rest of the district, excepting Kurmouge. In Jaujmow some land lets as high as 12 rupees per beegah. In every division where the situation of the land is so fortunately placed as to admit of a paun garden the rent is generally 50 rupees per beegah; but paun gardens are seldom to be met with in this district. The profits attending the cultivation of this plant I have not yet been able to discover.

42. The land giving the lowest rents is of the worst denomination in most instances; an arid, thirsty soil, far removed from the reach of water, or with a substratum not retentive of it, constantly baffling the hopes of the husbandman when not aided by bounteous rains. In Kurmouge this land pays 6, and 8, and 12 annas to the kutcha beegah, which is equal to 12 annas, and 1 rupee 8 annas, and 2 rupees 4 annas, to the pucka beegah.

43. The rates of land giving the increased rents in a progressive ratio, are guided by the facility to water and by the nature of the soil, which is well known to be dependent for its good or moderate quality upon the substratum. I have seen land in the neighbourhood of the jumna which paid a rent of 7 rupees, 8 rupees, and 10 rupees, the produce of which was said to be fourteen, fifteen, and twenty maunds of wheat to the beegah of 2,309 English square yards. The fertility of the soil, however, in these Western Provinces is not equal to that of Behar, where, I have been credibly informed by respectable planters, there are tracts of low land in the Tirhoot district, the produce of which amounted to forty maunds per beegah of 3,325 English square yards, or sixty-two bushels to the acre: but I know not the rate of rents in that part of the country.

44. In this division of Hindoostan, I am of opinion that it may be taken as a general rule of the territorial assessment, that, on an average of years, the lands producing human food give two or three and a half rents, cotton three rents, and tobacco and sugar-cane between four and five rents, the profit upon each of these denominations of crops being proportioned to the risk and labour in bringing them to perfection.

45. It would appear from strict scrutiny and minute investigation, that the Ryot is subject to no other demand from the landlord, save the rent of the land, for the support of the village establishment or for any other object. A small portion of the worst land in the village is set apart by the landholder for the Dhanook, or village watchmen, rent free; but, from the nature and quantity of this land, I am of opinion he cannot subsist upon the produce of it, and that he is consequently badly paid for the labour which he undergoes from one year's end to another, which consists in collecting the rents from the tenants and performing the whole drudgery of the village. This useful class of men demands the favourable attention of the Government, who ought to direct that they be properly supported by the land.

46. During the whole course of a duty of two years in the province of Cawnpore, although I live, in a manner, in the midst of the landholders and their tenants, I have never heard of more than two instances of oppression or of withholding leases. In one instance the landlord lost his tenants partially, and was reduced to the extremity of taking up with his own ploughs the land which had been deserted; and, in the other, the tenants fled across the Ganges in a body, and would not return, until I had assured them of protection in person.

47. In

47. In conclusion, taking into consideration the general tenour of the questions proposed for solution, I am of opinion that, from the uncertain standard of papers and accounts upon which assessments of the present day are formed, the condition of the landlord, generally, is better than that of the tenant; and that in consequence of the falsification of the moozeenas of every pergunnah, by the frauds of former Aumils and present Canongoes, nothing but the actual test of a general measurement will bring to light the knowledge of the real quantity of land contained in those vast estates of which Government is the proprietor, the resources of which have been hidden for ages, and which resources, without such measurement, must ever remain under the veil of doubt and antiquity.

Collector of Cawnpore, 1 January 1816

Settlement, &c. of the Ceded and Conquered Provinces.

I have, &c.

Cawnpore Collectorship, 1st January 1816.

(Signed) G. RAVENSCROFT, Collector.

From the COLLECTOR *of* ETAWAH,
Dated 25th May 1816.

To H. Newnham, Esq., Secretary to the Board of Commissioners, Futtygurh.

Collector of Etawah, 25 May 1816.

Sir:

1. I have the honour to subjoin a reply to the interrogatories contained in your circular letter of the 20th October last.

2. At the usual period for commencing the cultivation of the year, it would appear to be generally the custom throughout the district for the landholder to grant a pottah to his tenant, specifying the sum he is to pay per beegah, which is determined with reference to the quality of the soil and the value of the article experience of former years may have proved it capable of producing; but it is optional with the cultivator to select the species of produce.

3. Where written engagements should not have been interchanged, and the cultivator should be satisfied with oral agreement, if the land should be lying fallow for three years (denominated brinjur), it is understood that one-fourth only of the produce is receivable by the Zemindar; if uncultivated for two years (chunchur), he is entitled to one-third; and if poolich, or in annual tillage, the produce is equally divided by the tenant and landlord. The former either pays in kind or money, as may have been stipulated; but, in the latter case, a valuation is made, regulated by the market-price of the different articles at the time the apportionment takes place.

4. In a district where the soil varies so much the rates must consequently be expected to differ: but I have thought it more convenient to append a statement, shewing the different species of produce, and the customary assessment, with reference to the quality of the land.

5. In addition to the rent which is stipulated to be paid, the Zemindar generally makes a requisition of ten or twelve per cent. to cover expenses; but this supplemental demand is unfortunately left to the discretion of the landholder, and levied too often, I apprehend, in proportion to the labour and industry of the cultivator, and having by the most toilsome attention to the irrigation brought his little field to produce abundantly, is subjected, after all, to the operation of this indefinite tax.

6. Where nugolee tenures prevail, the rents (as will already have been understood to be governed by mutual engagement) it would appear are paid to the landlord by sixteen instalments, of an anna each, every fifteen days, commencing with the 15th of Kooar, unless where indigo is cultivated, in which case the Collectors commence in Bhadoon. Those Ryots, however, who are in indigent circumstances, are permitted to defer payment until they have reaped the crops.

7. I understand that a Zemindar is considered to have the power of dispossessing a resident or khoodkhoost Ryot, providing there be not in existence, at the time, any written engagements which remain unfulfilled, and that supercession of this kind not unfrequently occurs, if another person can be found willing

Collector of Etawah, 25 May 1816.

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willing to give a higher rent; but it is nevertheless optional with the ejected husbandman to continue his residence in the village or quit it.

8. Those landholders who have brought their estates to the highest pitch of cultivation, and feel satisfied that they have ascertained precisely the capability of their lands, grant pottahs to their under-tenants for a term corresponding with their own engagements to Government. Where such management has been introduced, the condition of the Ryot may be supposed to be far superior to what is experienced by the cultivator, who is exposed to a continual mutation of terms, either by the bad faith of a Zemindar or the rapaciousness of a farmer.

9. It may not be considered unconnected with the subject to remark, that the Kachee and Loohs, who are decidedly the best husbandmen, are subjected to a higher assessment than any other caste. In my endeavours, lately, to supersede the influence of some refractory Rajpoots, whose village had been sold for the recovery of arrears of revenue, a ryotwar settlement was attempted; but the tame subserviency of the above description of Ryots operated as a serious impediment to the procedure. The wretched dependent state in which they had been kept by the Rajpoots, had produced a timidity of disposition that made them afraid to accept the offer of emancipation; and I imagine a considerable period of time must elapse, before they will be found sufficiently emboldened to assert their claim to a more equitable participation in the profit of the land. If fear deter persons of so much importance in the promotion of the cultivation from coming forward to engage for their respective jotes, the Rajpoots, generally speaking, will be found too much united to assist in the ejection of one of their own caste, so that there appears but little probability of the desired success attending the measure alluded to.

10. For every plough employed on the estate, it is customary, I am informed, for the following persons, comprehended in the village establishment, to receive from the tenants ten seers of grain, or a dhye (two seers and a-half) on each kit.

Lohar .....Blacksmith,
Burhaee.....Carpenter,
Naee .....Barber,
Dhobee .....Washerman.

The last of these, in particular, receives in addition small sums of money in the course of the year, as his services may be required, but especially on the occasion of visitors coming to the village. A Sukha, or water-carrier, where employed, has a similar allowance of grain as the above. The Dhonook, or watchman, who informs the police officers of the occurrences that take place in the village, has from ten to fifteen beegahs of land, in the management of which the Zemindar cannot interfere. Other persons of this description, who may be said to be employed by the landholder for the general protection of the crops and the villages, receive a nukdee allowance of one rupee a month from the proprietor; and, in addition to this, when a male child is born, each receives twenty pice (something less than seven annas), and on the birth of a female, one-half of this sum. If a marriage takes place in the village, presents are distributed to all the watchmen, agreeably to the means of the parties contracted.

Bhangee, or sweeper. Sometimes two or three beegahs of land are granted to this description of person for his support; but, generally speaking, the custom is for each house to give daily a rotee or cake.

Putwarry, or village accountant. The provision for this person varies. Some of the landholders grant land, others a monthly pecuniary allowance. If the estate should pay a jumma from three to four thousand rupees, it is not unusual for the proprietor to give thirty rupees a year to this person, exclusive of which he takes two pice from each Assamee at the time of granting a deed of acquittance, so that from forty to fifty rupees may be considered to be the amount of his annual receipts. Where these money-payments are obtained, the danee ix pice on each rupee levied as the right of the Putwarry) is taken by the landholder.

Purohut,

Collector of Etawah, 25 May 1816.

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Purohut, or spiritual guide. From ten to twenty beegahs of land are allowed this person; and on the occasion of a marriage, birth, or death, he receives a present corresponding with the means of the residents who are concerned. On the latter occasion, if the family of the deceased should be in good circumstances, it is not uncommon, I am told, for this man to persist in refusing to eat, until the relations, who are interdicted from satisfying their wants before he has broken the fast, consent to give him a handsome present; so that there is no knowing how far religious prejudices may swell the income of this person.

Beohara. This person, who lends money to the cultivator upon the security of his crop, takes in lieu of married interest five pucka seers of grain for every rupee advanced. Whether the assistance afforded be made early in the season or late, the same rate is charged, I understand: it may therefore be supposed, that these people have an opportunity of imposing on the poor Ryots occasionally.

Independent of the expenses above enumerated, there are Faqueers who are constantly requiring charitable donations, and the village inhabitants unite in contributing to their maintenance. Upon the whole, therefore, it would appear, that the most frugal cultivator can scarcely be said to possess much opportunity of improving his condition; and from all I can learn on this subject, the landholder is particularly solicitous that no more of the profit should fall to his share than necessity prescribes for his support, in order, as it is affirmed, to secure the latter his obedience and servitude.

I have, &c.

(Signed) H. DAWES,
Collector.

Zillah Etawah,
Collector's Office,
25th May 1816.

From the COLLECTOR *of* FURRUCKABAD,
Dated 2d February 1816.

Collector of Furruckabad, 2 Feb. 1816.

To M. Moore, Esq., Sub-Secretary to the Board of Commissioners, Furruckabad.

SIR:

I have the honour to acknowledge the receipt of the Board's circular instructions bearing date the 20th October last, directing me to furnish the fullest and most accurate information possible, in regard to the rents levied by the landholders from their tenants, and to the rules and principles which govern the territorial assessment in the several pergunnahs appertaining to the district of Furruckabad. In obedience to these instructions, I have the honour to offer the following information and remarks.

2. The first description of land, called "butwaee," in which the cultivators pay their rents to the landholders in kind: if related to, or of higher caste to the Zemindar himself, the cultivator is in such case bound to deliver up one-half of the annual produce; or even if the soil be indifferent, and the caste of cultivator inferior to that of the Zemindar, the same engagements stand good.

The second description of "butwaee" is where the cultivator is of superior caste to the Malguzar and in no manner related, in which case the cultivator gives up twenty-two seers and a half in the maund of the annual produce to the Malguzar, reserving to himself seventeen seers and a half.

The third description of "butwaee" is where the cultivator is of inferior caste to the Malguzar. In such case, the cultivator gives up twenty-five seers per maund of the annual produce to the Mulguzar, reserving to himself fifteen seers.

The second description of land is called "danabundee," which admits of payments being made in money instead of in kind. In this case, the crops as they ripen are valued by the parties, according to the existing rate of the market, and consideration being had at the same time to the class of the

Collector of Furruckabad, 2 Feb. 1816.

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the cultivator. If any disagreement regarding the valuation take place between the parties, the butwaee division, before explained, is resorted to.

The third description of tenure is called bighautee, in which the rents are paid in money, according to the quantity of land and nature of its produce. The terms are adjusted in the month of Assaur between the Malguzar and cultivator: sometimes for the whole year, and frequently for the khurreef alone, in which case a second engagement is entered into for the rubbee.

The fourth description of tenure is called "nukdee," in which case the terms are entered into by the cultivator with the landholder for any given period, and a pottah and cabooleat are, or ought to be, executed by the engaging parties.

3. The expenses borne by the tenant in support of the village establishment are as follow.

4. When the payments of rent are made in kind, the cultivator gives up one seer of grain in each maund towards the support of the Putwarry or Putwarries.

5. When the payment of rent be made in money, the tenant is subjected to a deduction of half an anna in the rupee towards the support of the Putwarry or Putwarries.

6. For the payment of the salaries of Pykes, or village watchmen, the cultivators are not subjected to any demand. They are supported by the Malguzar, who makes a grant of a few beegahs of land for their support, but generally of the most inferior quality, such as to be scarcely worth the trouble and expense of cultivating.

7. According to usage, the Zemindars consider themselves at liberty to dispossess any khoodkhoost Ryot who may fail in the punctual payment of his rent, or when higher offers may be made, provided the limited period of their engagements may have expired.

8. In regard to the delivery of pottahs by the Malguzars to their undertenants, as directed by Government, I am sorry to observe that, in spite of every exertion, the instructions are not generally attended to.

I have, &c.

Furruckabad Collectorship, 2d Feb. 1816. (Signed) J. DONNITHORNE, Collector.

From the COLLECTOR *of* GORUCKPORE, *Dated 14th May* 1818.

Collector of Goruckpore, 14 May 1818.

To H. Newnham, Esq., Secretary to the Board of Commissioners, Furruckabad.

SIR:

In reply to your letters of the 20th October 1815 and 24th February last, I have now the honour to give answers to the several questions put by the Board of Commissioners. I regret that these replies are not more comprehensive or more satisfactory; but so few months have elapsed since I retook charge of this district, that time sufficient has not been given to make those inquiries and personal investigations which would warrant a more particular detail of the rules and principles which govern the territorial assessment in the several pergunnahs in my district.

Questions by the Board of Commissioners.	*Answers of the Collectors.*
1. Whether the payments of the cultivators are made in kind or are commuted for money?	1. The payments are made both in kind and money, but generally in the former.
2. What proportion of the crop or gross produce of the soil is taken by the landholders in the first lease?	2. After deducting the ploughman's right and that of the Putwarry, the Zemindars receive, if the lands are puh, or the third year's cultivation, one of three divisions: a third, a fourth
3d. Whether	

Question.	*Answer.*
	fourth, or half. If the second year's ditto, one of two divisions, the fourth or fifth. If bunjur, on the first year's ditto, one of two, the sixth or seventh.
3. Whether, in the latter case, the rents are fixed according to the different kinds of produce? Whether such proportion is fixed by custom, by agreement, or by the discretion of the Zemindars?	3. The rents are fixed agreeably to the selling price of the grain at the place, unless an agreement between the parties has been made.
4. Whether it is the same in all situations, or varies in different soils in the same pergunnah?	4. It varies (but in a slight degree) in different places and in different soils.
5. How the money commutation for the share of the crop is adjusted, where a fixed rate may not obtain? Whether it is done by annual agreement or by valuation, or at the discretion of the landholders?	5. By annual agreement, at periods determined on.
6. What further proportion of the crop is given by the tenants in support of the village establishments, or what money-payments they are subject to for the same purposes, and how far these contributions and petty collections are appropriated to their legitimate objects?	6. The ploughman and the Putwarry are the only villagers who receive from the standing crop, the former a sixth or seventh, the latter one seer in every maund; or if nukdee half an anna for every beegah, and the ploughmen receive as agreed on. The Bramin, the barber, the watchmen, &c. receive a portion from the separate shares of the Zemindars and Ryots, not from the field itself. The quantities are not fixed, but are given at pleasure.
7. Whether, where nukdee tenures prevail, the rent is governed by any known and established pergunnah rates, or by the mutual agreement of the parties, or by the discretion of the Zemindars?	7. Not by any known pergunnah established rates, but agreeable to pottahs and cabooleats exchanged between the Ryots and Zemindars.
8. Whether a Zemindar can legally dispossess a resident or khood khoost Ryot, who has regularly paid the customary rents for his lands, to make way for another person, who may be willing to pay more?	8. A Zemindar cannot dispossess a resident or khood khoost Ryot during the time the written agreement may be for, but on its expiration is at liberty so to do.
9. What rules have been adopted for enforcing the grant of pottahs?	9. None from the Collector's office, but proclamations have been issued on the subject by the Court.

I have, &c.

Gorruckpore Collectorship, 14th May 1818.

(Signed) M. RICKETTS, Collector.

From the COLLECTOR *of* MORADABAD,
Dated 10th May 1818.

To H. Newnham, Esq., Secretary to the Board of Commissioners, Furruckabad.

Collector of Moradabad, 10 May 1818.

SIR:

In obedience to the directions contained in your letter of the 17th March, I have now the honour to forward my replies to the queries proposed in your circular

Collector of Moradabad, 10 May 1818.

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circular letter of the 20th October 1815, premising that one reply from me to these inquiries will already be found in your office, dated in December 1815, while in charge of Saidabad. As, at that time, I spoke only of the customs prevalent in the portion of the Allyghur district under my charge, so I must now beg leave to be considered as alluding solely to the district of Moradabad.

2. In the first place, then, with regard to the rents levied by the landholders from their tenants, I beg leave to refer the Board to the replies to the third, fourth, and fifth queries, in which every species of payment is detailed.

Question.

2dly. Of the rules and principles which govern the territorial assessment in the several pergunnahs of this district?

Answer.

Almost the entire cultivation in this district being carried on under butwee tenures, it is necessary, previously to the formation of an assessment with a view to a settlement, to make an estimate of the Zemindar's or Government's share in the crop, which share varies considerably in different situations. This is ascertained by a survey or measurement, and by the process of kunkoot, by which means the number of maunds of produce in each beegah is ascertained; and the Zemindar's or Government share being settled, is easily converted into a money demand, in the form of a jummabundy. By this process the estimate of the gross produce of a village is formed, and the usual deductions of five per cent. for village expenses, and ten per cent. for malikana, being made, leaves the net demandable assessment or jumma on which the settlement should be formed. I must not, however, be understood to assert, that the demand thus settled is invariably obtained. Many Zemindars will not agree to the terms; and, strictly speaking, the deduction of ten per cent. is really not sufficient to cover their expenses, or even in small estates to support their existence. I merely mean to state, that the demand thus settled is the utmost ever asked, and it is the Collector's duty to obtain as nearly the jumma as possible.

3d. Whether the payments of the cultivators are made in kind or commuted for money?

I have stated above, that almost the entire cultivation of Moradabad is carried on under butwee tenures; but from this rule must be excepted those articles of produce which come under the denomination of zubtee, *viz.* sugar-cane, cotton, and tobacco, which pay a higher rate in the district than in any I have yet visited, perhaps with a view of making up to the Zemindar the loss he sustains on the butwee tenures. In the northern pergunnahs it is not by any means an uncommon jummabundy for a Ryot to pay 21 rupees a pucka beegah for sugar-cane, 9 rupees for cotton and 9 for tobacco: but I must remark, that perhaps nowhere over India is the produce so great.

4th. The

Question.

4th. What proportion of the gross produce of the soil is taken by the landholders in the first case?

Answer.

The share of the Zemindar in the crop varies materially in different situations. In many of the jungle villages in the forest bordering on the hills, and in the large grass jungles on the banks of the Ganges, the Zemindar's share is so low as five seers in each maund of produce. In better situations a fifth, a fourth, and a third of the gross produce is given, according to the greater or less labour required in the cultivation of the soil, and the unhealthiness, inconvenience, or pleasantness of various situations; while in highly cultivated pergunnahs the half, and in a few instances nearly two-thirds, is taken and willingly given by the Ryots.

5th. Whether, in the latter case, the rents are fixed according to the different kinds of produce, and whether such proportion is fixed by custom, by agreement, or by the discretion of the Zemindar?

The portion of the crop taken by the Zemindar on all species of produce is, I believe, the same in the same situations, and is fixed by custom and agreement.

6th. Whether it is the same in all situations, or varies in different pergunnahs and in different situations in the same pergunnah?

This question has been already answered in the reply to the fourth query.

7th. How the money-commutation for the share of the crop is adjusted, where a fixed rate may not obtain: whether it is done by annual agreement or by valuation, or at the discretion of the landholders?

It is done by valuation and agreement. When the crops are ripe, the Zemindar, accompanied by the Mocuddim and Putwarry of the village, with the Kunnyeah and Moonsiffs, visits the field of each Ryot. The estimated produce being ascertained and the share of the Zemindar settled, the number of maunds of grain demandable from each Ryot is commuted into a money-payment, at the rate of about five seers per maund less than the bazar price at the time: that is to say, the Zemindar sells his share to the Ryot at a rate rather higher than he could procure from any one else, the Ryot obtaining the sole disposal of the boos and straw for his labour.

8th. What further proportion of the crop is given by the tenants in support of the village establishments, or what money-payments they are subject to for the same purpose?

They give the Putwarry from a quarter to half a seer in each maund of produce. The carpenter, the blacksmith, and the bearers, residents of the village, receive each of them a small contribution, which is always settled by ancient custom and voluntarily rendered as a payment for services. But the heaviest additional payment they are subject to is taken under the head of "jawn kurcha," and varies in almost every pergunnah and in every village in the same pergunnah. It may be said, however, on an average

Collector of Moradabad, 10 May 1818.

Settlement, &c. of the Ceded and Conquered Provinces.

Question.	*Answer.*
	to amount to one anna and a half on each rupee.
9th. How far these contributions and petty collections are appropriated to their legitimate object?	I believe, in general, there is a very small portion if any embezzled by the Zemindars. The Ryots of a village are well acquainted with the mode in which these collections are disposed of, and will at all times resist imposition.
10th. Whether, where nukdee tenures prevail, the rent is governed by any known and established pergunnah rates, or by the mutual agreement of the parties, or by the discretion of the Zemindar?	The only nukdee tenures in this district I am acquainted with are those on zubtee produce, the rates of which are always settled by the pergunnah custom or mutual agreement, and not by the discretion of the Zemindar.
11th. Whether a Zemindar can legally dispossess a resident or khood khoost Ryot, who has regularly paid his customary rent for his lands, to make way for another person who may be willing to pay more?	I consider the only real description of khood khoost Ryot to be of the family of the Zemindar, and he cannot be dispossessed, for he will never suffer himself to be so without bloodshed. Every other Ryot, it appears to be the general opinion, can be ousted without any infringement of justice, should he refuse to pay the rent demandable from him. This is a circumstance, however, which is not likely to happen in this district for many years to come; the quantity of uncultivated land is so great, the Ryots can always obtain abundance in every situation and in almost every village, and they in general feel much less reluctance in changing their abode than the Zemindar does in parting with them.
12th. What rules have been adopted for enforcing the grant of pottahs?	The circumstance of there not being a pottah in perhaps the whole of Moradabad district, is a sufficient proof of no rules having been enforced on this head; and the Board have been previously made acquainted with my sentiments on the subject, in my letter of 13th February last.

I have, &c.

Moradabad Collectorship,
Camp Nujeedabad,
10th May 1818.

(Signed) S. M. BOULDERSON,
Acting Collector.

From the COLLECTOR *of* SEHARUNPORE,
Dated 1st April 1816.

Collector of Seharunpore, 1 April 1816.

To H. Newnham, Esq., Acting Secretary to the Board of Commissioners, Furruckabad.

SIR:

I request you will be pleased to submit to the Board of Commissioners my reply to the several points stated in your circular letter of the 20th October last, which indisposition, in the first instance, and ultimate pressure of business during the settlement, has unavoidably delayed the earlier transmission of, and will, I hope, plead my excuse.

Question,

Question.	*Answer.*
Whether the payments of the cultivators are made in kind or are commuted for money?	The payments of the cultivators are generally made according to agreement, either in kind or in money; but for jinnis zubtee (or sugar-cane, cotton, &c.) exclusively in money.
What proportion of the crop or gross produce of the soil is taken by the landholders in the first case?	In some places a moiety, and in others one-third and two fifths; but in all khader (adjacent to rivers, &c.) lands they take the fifth and sixth shares.
Whether, in the latter case, the rents are fixed according to the different kinds of produce?	Where the Zemindars and cultivators are of one fraternity and have shares in an estate, the rent is fixed according to each man's share with reference to the jumma assessed, otherwise according to the different kinds of produce.
Whether such proportion is fixed by custom, by agreement, or by the discretion of the Zemindar?	In some places by agreements made in the beginning of the year, and in others not until the extent of the produce is known, when it is settled to the satisfaction of the parties.
Whether it is the same in all situations, or varies in different pergunnahs and in different soils in the same pergunnah?	The same in all.
How the money-commutation for the share of the crop is adjusted where a fixed rate may not obtain: whether it is done by annual agreement or by valuation, or at the discretion of the landholders?	Generally by valuation and annual agreement, for which the Zemindars take pottahs. The jinnis zubtee is adjusted according to the established rate of the pergunnah.
What further proportion of the crop is given by the tenants in support of the village establishments, or what money-payments they are subject to for the same purposes, and how far these contributions and petty collections are appropriated to their legitimate objects?	These contributions vary in almost every pergunnah. In some from a seventh to half of the produce is given by the tenants, and in others a monthly allowance at the rate of two rupees eight annas, which is wholly appropriated.
Whether, where nukdee tenures prevail, the rent is governed by any known and established pergunnah rates, or by the mutual agreement of the parties, or by the discretion of the Zemindar?	In some pergunnahs by established rates, and in others by mutual agreement of the parties and by the discretion of the Zemindar.
Whether a Zemindar can legally dispossess a resident or khood khoost Ryot who has regularly paid the customary rent for his lands, to make way for another person who may be willing to pay more?	Should an increase be demanded of the Zemindar when a settlement of his land is made, he of course will raise the rent on the Ryot, and of consequence can dispossess him on his terms being refused, but in such case only.
And what rules have been adopted for enforcing the grant of pottahs?	Every pergunnah has its own rules. The general mode adopted is, that at the commencement of the year pottahs are drawn out by agreement of the parties;

Collector of Seharunpore, 1 April 1816.

Settlement, &c. of the Ceded and Conquered Provinces.

Answer.

ties; but where the Zemindar and cultivator are on good terms, this rule is not always observed.

I have, &c.

(Signed) C. SHAKESPEAR,
Collector.

Zillah Seharunpore,
Collector's Office,
Meerut, 1st April 1816.

From the COLLECTOR *of* SHAHJEHANPORE,
Dated 14th April 1818.

Collector of Shahjehanpore, 14 April 1818.

To Henry Newnham, Esq., Secretary to the Board of Commissioners, Furruckabad.

SIR:

I HAVE the honour to acknowledge the receipt of your letter to the address of Mr. Brown, the Acting Collector, bearing date the 20th October 1815, requiring the most accurate information of the rules and principles which govern the territorial assessment in the several pergunnahs of this district.

In reply thereto, I beg leave to forward all the information I have been able to collect on this subject; and, by way of perspicuity, have arranged it in the form of questions and answers.

Question.

Whether are the payments of the cultivators made in kind or commuted for money? What proportion of the crop or gross produce of the soil is taken by the landholders, in the first case; and whether, in the latter case, the rents are fixed according to the different kinds of produce; and whether such proportion is paid by custom, agreement, or by the discretion of the Zemindar?

Answer.

Shahjehanpore. In this pergunnah the payments of the cultivators are made in kind in only a very few villages, in which case the landholders take from one-half to one-third of the gross produce. In nukdee payments, the rent is fixed at the same rate for all kinds of grain, averaging from 1 rupee 4 annas to 8 annas per kutcha beegah in the turrai, and from 10 to 4 annas per kutcha beegah in the bhoor.

	R. A.	R. A.
Sugar-cane in the turrai, per kutcha beegah	from 2 8	to 1 8
Do. bhoor	1 8	0 12
Tobacco, &c. in the turrai	.....2 0	1 4
Do. bhoor	1 0	0 12

These proportions are fixed by the mutual agreement of the parties.

Whether is it the same in all situations, or does it vary in the different pergunnahs and in different soils in the same pergunnah?

This custom varies in different pergunnahs and in different soils in the same pergunnah.

Priemnugur. In this pergunnah the payment of the tenants is more nearly equal in kind and money. In the first case, the landholders take from one-half to one-third of the gross produce of the land regularly in cultivation. With regard to the bunjur land, the Zemindar takes one-fourth of the gross produce. Where the payment is made in coin, the Zemindar takes according to the value and consumption of the grain, *viz.*

	R. A.	R. A.
Johar, per kutcha beegah.....	from 1 0	to 0 12

Wheat

Answer.	R.	A.		R.	A.
Wheat and barley.....	1	2	to	0	14
Grain, &c.....	0	8		0	6
Sugar-cane, tobacco, water-melons, potatoes, and other vegetables	1	8		1	6

Mohrabad. In this pergunnah the payment of the tenants is made at the average of one-fourth in kind and three-fourths in money. The same rule extends to this pergunnah as to that of Priemnugur, as far as regards the payment in kind; but that in money differs. In this pergunnah there are two kinds of soil: bhoor, the high sandy soil; and turrai, the low, moist land The rules for the turrai lands in this pergunnah are the same as those of Priemnugur, and the bhoor is as follows:

	R.	A		R.	A.
Johar and Budjrah, per kutcha beegah	from 0	10	to	0	6
Wheat and barley 0	12		0	8	
Grain and other pulse ...0	5		0	4	
Sugar-cane, tobacco, &c. 1	0		0	12	

Khera Bajeerah. The payment of the tenants in this pergunnah is entirely in coin. There are two kinds of soil, the bhoor and turrai. The rules as laid down for Mohrabad extend to this pergunnah, with so very trifling a difference, that I do not deem it necessary to make any further remarks.

Burragong. The payment of the tenants in this pergunnah is at an average of one-eighth in kind. The Zemindar takes from one-half to one-third of the gross produce of land regularly cultivated, with regard to bunjur, one-eighth in nukdee payments. The Zemindar receives for

	R.	A.		R.	A.
Sugar-cane, per kutcha beegah	from 2	8	to	1	4
Tobacco, &c.....1	8		1	2	
Johar.....1	0		0	8	
Wheat and barley.....1	4		0	12	
Grain and other pulse ...0	8		0	4	

Murrowree, Muranpore, Huttra, Julalpore, Tilhur, Negohee, Khotar, and Powleine. In these pergunnahs the payment of the tenants in kind is very trifling. The nukdee rent is as follows:

In the turrai the cultivators are at liberty to sow whatever kind of grain they

Collector of Shahjehanpore, 14 April 1818.

Settlement, &c. of the Ceded and Conquered Provinces.

Question.

Answer.

they please, but they are obliged to pay at the same rate for each kind so cultivated, and which averages from 1 rupee 4 annas to 8 annas per kutcha beegah: in the bhoor, from 10 annas to 4 per kutcha beegah.

	R.	A.		R.	A.
Sugar-cane in the turrai, per kutcha beegah.....	from 2	8	to 1	8	
Do. in the bhoor 1	8		0	12	
Tobacco in the turrai ...2	0		1	4	
Do. in the bhoor 1	0		0	12	

Khakul Mow. In this pergunnah the payment of the tenants is made in kind, excepting where the produce is tobacco, sugar-cane, and cotton, in which case nukdee payment is made. In the first case, the landholder takes from half a maund to twenty-five seers in the maund; and in the latter case,

	R.	A.		R.	A.
Sugar-cane and tobacco, per kutcha beegah.....	from 1	8	to 0	12	
Cotton 1	0		0	8	

Porunpore. In this pergunnah it is customary for the Zemindars to receive only in nukdee from the Ryots at the following rates:—

	R.	A.
On grain of every description, per kutcha beegah.....	0	8
Sugar-cane.....1	0	
Tobacco.....0	12	

Subna. The rules observed at Porunpore are also prevalent here, and the Zemindars take in nukdee from the Ryots as follows:—

	R.	A.
Grain of every description, per kutcha beegah.....	0	3
Tobacco.....0	6	
Turmeric 0	11	

How is the money commutation for the share of the crop adjusted when a fixed rate may not obtain: whether is it made by annual agreement, by valuation, or at the discretion of the Zemindar?

The money-commutation for the share of the crop is adjusted yearly, either by a shoodkar or estimated by a regular measurement.

What further proportion of the crop is given by the tenants in support of the village establishments, or what money-payments are they subject to for the same purposes, and how far these contributions and petty collections are appropriated to these legitimate objects?

The tenants give in support of the village establishments from two and a half to ten seers in the maund of the produce. Where no proportion of the crop is given, they are subject to the payment of from one to four annas in the rupee. The village establishments are always supposed to receive the full amount of their dues, after the

Where

payment

Question.	*Answer.*
	payment of which the Zemindar retains whatever overplus may remain.
Where nukdee tenures prevail, is the rent governed by any known (*Sic orig.*) established pergunnahs, by the mutual agreement of the parties, or by the discretion of the Zemindars?	The cases where nukdee tenures prevail the rent is governed by the mutual agreement of the parties.
Can a Zemindar legally dispossess a resident or khood khoost Ryot who has regularly paid the customary rent for his lands, to make way for another person who may be willing to pay more?	In every pergunnah the Zemindar has the power, from established usage, to dispossess a resident or khood khoost Ryot who has regularly paid the customary rent for his lands, to make way for another person who may be willing to pay more.
What rules have been adopted for enforcing the grant of pottahs?	In this Zillah there does not appear to be any rules prevalent amongst the Zemindars for the granting of pottahs. They are generally given: and where they are not granted, the tenants are satisfied so long as the landholder does not exact more from them than what has been the established usage of the village. In cases of over-exaction, the tenant has recourse to a civil action against the landholder, who, by Regulation V, of 1812, is obliged to refund whatever sum may have been taken in excess of the established usage of the pergunnah.

I have, &c.

Shahjehanpore Collectorship, 14th April 1818. (Signed) R. LOWTHER, Acting Collector.

From the COLLECTOR *of* SHEKOABAD,
Dated 20th November 1815.

To H. Newnham, Esq., Acting Secretary to the Board of Commissioners, Furruckabad.

SIR,

1. I HAVE the honour to acknowledge the receipt of your letter of the 20th ultimo, requiring the fullest and most accurate information possible in regard to the rents levied by the landholders from their tenants, and to the rules and principles which govern the territorial assessment in the several pergunnahs of the district under my charge; and I now proceed to submit the result of my inquiries on the subject, for the consideration of the Board of Commissioners.

2. The Zemindar commences the settlement of his village in the month of Usarh, assisted by his Putwarry, or accountant. Pottahs are given to the Ryots, generally, specifying the amount per beegah which they are to pay; and according to these written engagements the collections are made from the Ryots. The Zemindar is, perhaps, induced to take a cursory survey of the crops in Cantick and Chyt, but this is done more with a view of regulating the instalments or to ascertain the extent of cultivation, than to make any alteration in the pottahs. In some estates a fixed rate prevails, although there is not any regular interchange of engagements between the landlord and tenant: this is confined to cases where there is great mutual confidence. Exclusive of the sum specified in the pottah, the Zemindar generally levies one or two annas per rupee on account of expenses. Where the payments

Collector of Shekoabad, 20 Nov. 1815.

Settlement, &c. of the Ceded and Conquered Provinces.

of the cultivators are made in kind, the gross produce is divided into equal shares, unless the land is bad or has been lately brought into cultivation: in that case the proportion is three-fifths or two-thirds to the Ryot, and two-fifths or one-third to the Zemindar, the share of the former being subject to a deduction of five seers per maund, sometimes more, to cover expenses. Where nukdee tenures prevail, the amount payable by the cultivator is generally fixed with reference to the soil, and not according to the different kinds of produce. In some cases the rates are fixed by custom, in others by agreement: it is seldom, if ever, left to the discretion of the Zemindar. Farmers, I fancy, frequently assume this privilege, which in the end induces the Ryots to abscond, and the assets of the village are proportionably reduced. The rates vary in different pergunnahs and in different soils in the same pergunnah. This fluctuation is ascribable to a variety of circumstances: particularly to the nature of the soil, to the quantity of land in a village fit for but not in cultivation, to the caste of the Ryots (for instance, Lodhas and Cachus are assessed higher than any class), and with reference to the population and agricultural state of the pergunnah. In villages where the rents are paid in kind the Putwarry generally settles the accounts by estimating the produce, kunkoot. This mode of settlement, although not adjusted by the Zemindar, is liable to many abuses, and the Ryots are sometimes imposed on, particularly in an unfavourable season. Umlee or bullaee villages are not numerous, although in many estates there is a certain quantity of land the rent of which is realized in kind, being cultivated by new or indigent Ryots.

The amount paid by the cultivators in support of the village establishment varies, but a tax, from two to one anna per rupee in nukdee, nukshee, dhuman, or in villages where a money-rate prevails, seems very common, and a deduction of five seers per maund in estates where the rents are levied in kind. This tax is imposed to cover the expenses of management, and denominated khurch. The contributions and petty collections realized are appropriated, in some measure, to their legitimate objects; but if a Zemindar is extravagant, avaricious, or in distress, a portion of this fund, particularly of the amount levied on account of the Putwarry, affords a relief of which he avails himself. The items are as follow:—An annual donation to the Putwarry, generally half an anna or six pice damee to the weighman, the potter, the oilman, the lahor, or blacksmith, the Brahman, the Naee, or barber, the washerman, the village watchman, and in some instances a present is made to the Zemindar on the Dussara festival, and occasionally on the marriage of his female child. These collections are sometimes regulated at a fixed rate.

4. A Zemindar appears to have the power to dispossess a resident or khood khoost Ryot who has regularly paid the customary rent for his lands, to make way for another person who may be willing to pay more. Indeed, at a new settlement, when he himself has agreed to an increase on his former jumma, he is compelled to enhance the rents of his under-tenants, and if they will not agree to the terms, they of course make room for others who will. This proceeding ought, perhaps, to be confined chiefly to the first year of a new lease: however, I met with an instance the other day, where a good Ryot had left his village on the above grounds, and the present is the fourth year of the Zemindar's lease. Where a progressive increasing jumma prevails, I conclude the Zemindar has recourse to the same mode of assessment.

5. With regard to the rules which have been adopted for enforcing the grant of pottahs, I am not aware of any, except those contained in Regulation XXX of 1803: but I beg leave to state the expediency of requiring from the Zemindars a strict attention to this point, as, in the absence of a written engagement, the Ryots frequently suffer with little prospect of redress; for admitting that an exaction became the subject of investigation, either before the Judge or Collector, yet from the intricacy of the accounts scarcely any insight into the real state of the case is to be expected from the examination of the Putwarry. That many exactions and impositions are practised in the villages on the cultivators is certain, and particularly in estates that are leased to farmers, who possessing no permanent interest in their welfare, established during the last year of their farm a system of rack-rent, highly injurious to the peasantry and prejudicial to the interests of Government. Estates in the occupancy of the proprietors are, of course, better managed; but much is left

Collector at Shekoabad, 20 Nov. 1815.

Settlement, &c. of the Ceded and Conquered Provinces.

to the discretion of the individual: and instances are not wanting, to prove that the cultivation has been reduced, either from the mismanagement or rapacity of a Zemindar. The conduct of others, again, is so extremely correct and conciliating, that their villages are in the most flourishing condition, the confidence of the Ryots great, and their circumstances so easy, that the cultivation is carried on without any desire for specific written engagements.

6. I beg leave to subjoin a statement, exhibiting the different rates of the pergunnahs and of the principal articles of cultivation.

I have &c.

(Signed) H. G. CHRISTIAN,
On Deputation.

Shekoabad,
Zillah Etawah,
20th November, 1815.

STATEMENT.

Rates per Beegah Kutcha.

Rs.	Ans.	
3	0	Ganda, or for land situated near the village; and for manjha, or for land situated between the above and the har, or boundary of the village.
2	14	
2	12	
2	10	
2	8	
2	6	
2	4	
2	2	
2	0	
1	14	
1	12	
1	10	
1	8	
1	6	
1	4	
1	2	
1	0	
0	14	
0	12	
0	10	Har, or for land situated at or near the boundary of the village.
0	8	
0	6	
0	4	
0	2	

ARTICLES *of* CULTIVATION.

Khurreef, or first Harvest.—Shanakh, koree, mundwah, kukunee, bajra, juwar, mot, moong, gungud, shalee, mash, cotton, sugar-cane, arewu, and indigo.

Rubbee, or second Harvest.—Wheat, barley, nukhood, udhas, urhur, sursuf, undee, tobacco.

From the COLLECTOR *of* SEHARUNPORE,
Dated 9th January 1816.

To H. Newnham, Esq., Officiating Secretary to the Board of Commissioners, Furruckabad.

Collector of Seharunpore, 9 January 1816.

SIR:

I HAVE the honour to acknowledge the receipt of your letter dated the 20th of October last, calling for certain information in regard to rents levied by the landholders from their tenants, and the rules and principles which govern the territorial assessment in the several pergunnahs of the district under my charge.

Before I enter upon the complex and more undefined mode in which landholders levy their rents from their tenants, I will endeavour to explain the general principles which govern the settlement in this division of the district.

Of 2,278 villages which comprize the northern division of this district, 1,458 are chupperbund, or populated, and 820 waste or uninhabited, and dependant

Collector of Scharunpore, 9 January 1816.

Settlement, &c. of the Ceded and Conquered Provinces.

dependant upon the most approximate of the former for cultivation: Of the whole, 761 villages are umlee, or the cultivator makes his payment in kind; with exception to the following articles of produce, *viz.* sugar-cane, cotton, tobacco, and churry (food for cattle), and some others of less consideration, such as bootah, toorea, carrots, melons, and all kinds of culinary vegetables, which are invariably commuted for money, in all cases and situations, at so much per beegah, varying according to the circumstances which govern the assessment, and which will be hereafter explained; and 1,516 villages are nukshee, or the cultivator's share of the produce commuted for cash payments at so much per beegah. In forming a settlement of the former, or umlee villages, the first point is to ascertain by actual measurement the quantity of land in cultivation in each distinct estate, specifying the quantity and quality of lands bearing each description of produce. The lands bearing the articles of produce above enumerated, which are commuted for money, are valued per beegah according to former usage on the village rates; and those bearing wheat, barley, rice, grain, bajra, jewar, &c., &c., the more general articles of produce, are rated to produce so many maunds of grain per beegah, according to the average of past years or rates of the village, varying in both instances according to their various kinds of produce in different soils on the same estate, with reference to their nature, situation, vicinity to water for irrigation, and other considerations of a local nature. The gross produce of an estate being thus averaged, the next point for consideration is to ascertain the share which the Government is entitled to and that which belongs to the cultivator. This is a question involving various considerations, and is influenced by numerous circumstances, varying in different pergunnahs and villages, and in different soils on the same estate, according to the extent of population, caste of cultivator, nature of the soil, vicinity to water, for the purpose of irrigation, &c. &c. &c., not guided in well-populated villages by the discretion or arbitrary will of the Zemindar, but governed by established village rates, according to the above considerations. For instance, in a village populated by Jaut, Garha, Koolee, Wheer, or Sanee castes, which are the best and most industrious cultivators, working themselves and calling upon their wives and children for assistance in the various duties connected with husbandry, where the population might be adequate to the culture of the entire ruckba, or whole arable land of the estate, and the soil well situated and of a productive nature, the Government gross share of the produce will sometimes average five-eighths, and seldom or never less than half. In another village, similarly situated to the preceding with respect to local advantages, but belonging to, or principally populated by the Brahman, Thugga, Goojur, Rajpoot, Syud, Puttaun, Sheikh, or Mogul castes, who keep their wives and families behind the purdah, are indolent themselves, at least the Mocuddims and higher orders of Ryots, generally employ Chumars and other low castes in the tillage of the soil, gathering and storing the crops, &c. &c., they of course cannot afford to pay that price for their lands which the more industrious castes of cultivators can. In such instances, the Government gross share of the produce is generally one-third and seldom exceeds two-fifths, and gradually decreases, in both instances, according to the badness of the soil and other local and natural difficulties. So far the village rates are established according to ancient usage, and not changeable at the will and pleasure of the Zemindar; for the same principles that govern the Collector in his assessment on the part of Government, are, or ought to be, equally binding on the Zemindar with regard to his arrangements with the cultivator, the Zemindar's authorized profit consisting of ten per cent. deducted from the Government gross share of the produce, besides little advantages in his khoodkhoost, or lands cultivated by himself for his domestic wants, and his hug serunna, or one seer of grain from each maund of the cultivator's share of the produce. Bad faith is seldom practised by the Zemindar or proprietor farming his own estate towards his Ryot or cultivator, for an infringement on the established rates of his village, for the various descriptions of soil comprizing it, would be considered by the Ryot equally a breach of faith as a disregard of engagements for lands held under pottah. It is, however, a practice commonly adverted to by farmers, who, devoid of all principle and blind to their own interest, seldom fail to reduce the assets of their farms very considerably by bad faith, and other acts of oppression to their Ryots, the second and third years of their lease, which accounts

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accounts for the state of desolation, and consequent loss of revenue, which generally trace the farmer's lease. In those villages where the population is not adequate to the culture of the whole land, and partially dependant upon the adjoining villages for cultivation, and those which are entirely waste or uninhabited, and totally dependant on estates which have an excess of means for cultivation, the Zemindar is less bound by any known rules or principles. He leases his lands annually under pottahs to those who will take them, on the best terms he can procure. In such cases, the Government gross share of the produce seldom exceeds one-third, and falls off to a fourth, fifth, sixth, and even tenth share, according to the distance, situation, quantity of the land, and other local inconveniences and difficulties to be encountered. The assessment, in these cases, is governed by the information and local knowledge the Collector might be able to obtain. I shall now suppose we have arrived at the estimated gross produce of an estate, and ascertained the share of the public, and that of the Ryot, by the principles above stated, *viz.*

	R.	A.
100 beegahs of sugar-cane, cotton, tobacco, &c. &c., estimated at so much per beegah, varying, according to their various nature and description of soil, &c. &c. &c.	150	0
400 beegahs of wheat, rice, barley, jowar, &c. &c. &c., estimated to produce 800 maunds of various kinds of grain, deduct half as the cultivator's share, remains 400 maunds as the public share, which is valued according to the state of the market at the time of the formation of the settlement; say one maund for the rupee.....	400	0
Gross produce.....	550	0
Deduct five per cent. on account of village expenses	27	8
	522	8
Deduct ten per cent. for the proprietor.....	52	4
Net Revenue.....	470	4

The principles which influence and rule the assessment of umlee estates are equally applicable to, and govern the assessment of nukshee villages, where the payments of the cultivator are commuted for money. The chief difference is, that the Zemindar or farmer runs greater risk and responsibility in making good his engagements for the former estates: he is dependant upon the seasons, state of the market, and other considerations of an important nature, and might consequently be a considerable gainer or loser by his engagements. With respect to the latter, the farmer has less risk but a more even profit: he is, in a measure, secured from the effects of unseasonable weather, failure in crops, and depression of the markets, by receiving from the cultivator regular and established rates for his lands in well-populated villages, according to the description of produce, capability, &c. &c. &c.; and in those less populated and entirely waste, where established rates do not exist, he leases his lands annually under pottahs at so much per beegah, on the best terms he is able to procure. The risk, therefore, in such cases, rests more with the cultivator, who in case of failure makes good, if possible, his engagements with the farmer from his own share of the fruits of his labour.

Having stated, to the best of my knowledge, the general rules and principles which influence the territorial assessment in this division of the district, I shall advert to the mode in which rents are levied by the landholder from his tenants. In umlee villages, well-populated lands bearing the articles of sugar-cane, cotton, &c. &c., before mentioned, which are commuted for money with the cultivator at so much per beegah, according to the village or pergunnah rates, varying in different pergunnahs and villages, and different lands in the same village, according to the article of produce, nature of soil, &c. &c. &c.; for such lands the cultivator, if a respectable man, borrows money from his Mahajun, or agent, on the growing crops, and makes his monthly payments to the Zemindar or farmer by instalments previously agreed upon between the parties, by which he avoids bearing a share in the heaviest terms of the village charges. If the cultivator be poor and indigent, or bear a disreputable

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character, and have no credit, the landholder borrows from the Mahajun, on his own responsibility, at a high rate of interest, to enable him to make good his engagements with the Government, and the cultivator pays up his arrears when the crops are gathered. On the cultivation of wheat, barley, &c. &c., the more general articles of produce, where the cultivator in such estates makes his payments in kind, the landholder in all cases takes advances from the Mahajun on the crops, either or interest or without, on condition of selling the grain so many seers on the maund, or rupee, beyond the market-price at the time of storing the crops. When the crops are gathered and thrashed a division of the grain takes place, the Zemindar taking his share or that of the public, and the cultivator his. The interest arising on such advances as may have been made by the Mahajun, with the wages of the Putwarry or village accountant, subsistence to Peons, watchmen, alms to religious devotees, and other incidental expenses, are charged in the village accounts, and levied at the close of each year, or season, on each cultivator, either in proportion to the number of beegahs cultivated or quantity of produce. These charges are, I believe, seldom exaggerated, but frequently misapplied, in as far as nuzzurs, and other illegal expenses, are blended and charged in the accounts, and generally exceed the authorized deduction of five per cent. allowed on the gross produce.

In nukshee villages well-populated, the same system is adopted. The only difference that exists is, that the cultivator pays a fixed rate per beegah for every description of land and article he may cultivate, according to the village rates, varying according to the circumstances before stated. It might be supposed that the landholder should defray all village charges without calling upon the cultivator, in consideration of the deduction of five per cent. from the gross produce; but as the former is generally subjected to considerable expense and inconvenience, by being necessitated to borrow money from the Mahajun, on his own responsibility, to enable him to make good his monthly instalments to Government, in consequence of the latter failing in his payments until the crops are ripe and gathered, it is but fair and reasonable, in such cases, that the expenses should be mutually and proportionably borne, otherwise, in many instances where considerable expense is incurred for watchmen to guard the crops of unruly and troublesome cultivators, until they are gathered and a division takes place, the landholder must meet with inevitable ruin, his profits seldom proving so considerable as to enable him to support heavy expenses. In many villages I have known the expenses averaged at ten, fifteen, and even twenty per cent. on the jumma or year's rent.

In villages, whether nukshee or umlee, thinly populated, and those unpopulated and partially and entirely dependant upon the adjoining estates for cultivation, where no regular or known rates exist for the various descriptions of soil and produce, the landholder leases his lands annually under pottah, on the best terms he is able to procure from the Collector, generally free from all village charges, the exemption being stipulated for by the latter before he enters into engagements, because he then knows what he is to pay for his lands, or the share of the produce he may expect, whereas, in the former case, he is in doubt until the accounts are made up. When the crops are ripe and gathered, a division of the grain takes place, or the cultivator pays the price of his lands according to the tenure under which he holds them. Such estates are generally lighter assessed, to enable the landholder to bear up against the risk, trouble, and expense he is subject to.

With regard to the question, whether a landholder can dispossess a tenant or khood khoost Ryot who has regularly paid the customary rent for his lands, for any other cultivator willing to pay a greater price, I am not aware of any power the Zemindar possesses to enable him legally to dispossess such person; for as the adjustment with the former, on the part of the Government, is made according to established rates where they exist, it would, in my opinion, be equally lawful in Government to break faith with the Zemindar as the latter to alter the rates of his estate. Indeed, where established rates exist, they are so far considered binding upon the good faith of the landholder that pottahs are seldom or ever required or granted.

I am, &c.
(Signed) R. CHAMBERLAIN,
Acting Collector.

Zillah Seharunpore,
9th January 1816.

From

From MR. BOULDERSON *on* DEPUTATION *to* SYDABAD,
Dated 12th December 1815.

To M. Moore, Esq., Acting Secretary to the Board of Commissioners.

Mr. Boulderson on deputation to Sydabad, 12 Dec. 1815.

Settlement, &c. of the Ceded and Conquered Provinces.

Sir:

I HAVE the honour to acknowledge the receipt of the Acting Secretary's letter of the 20th October last, and, in obedience to the instructions therein contained, to forward you all the information I possess upon the several intricate points and subjects required in it.

Questions.

1st. Whether the payments of the cultivators are made in kind or commuted for money?

Answers.

In the whole of the pergunnahs under my charge both these systems prevail, though the proportion of nukdee far exceeds that of buttye tenures.

2d. What proportion of the crop or gross produce of the soil is taken by the landholders in the first case?

The proportion of produce given by the Ryots under buttye pottahs varies according to the different kinds of land. In the generality of estates in which buttye agreements prevail, the proportion of about nine-sixteenths of the crop is considered the right of the Zemindar for the best and nearest land to the village. This includes all charges on account of the expenses of collection.

In bunjer lands, or those which have been either out of cultivation for a number of years or never cultivated at all, three rates prevail.

If the first or better sort of bunjer land, *viz.* that which is near the village, has been out of cultivation for only a few years, and is of a pretty good quality, the share of the Zemindar is two-fifths and of the Ryots three-fifths of the produce.

In the second sort of bunjer, or that which is farther from the village, or has been a longer time out of cultivation, or is of a worse quality, the Zemindar's share amounts to one-third and the Ryot's two-thirds.

In the third, or worst sort of bunjer, which has never been broken up or cultivated, the general agreement is for the Ryots to take the whole produce of the first year, to give a very small proportion, amounting only to two-sixteenths the second, four-sixteenths the third, six-sixteenths the fourth year, after which separate engagements are entered into by the parties.

3d. Whether, in the latter case, the rents are fixed according to the different kinds of produce?

Sometimes according to the different kinds of produce, sometimes according to the quantity of ground cultivated and for which a specific agreement is entered into; and in other cases a certain sum is paid by each plough, without any relation to the quantity

4th. of

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Question.

Answer.

of land cultivated or its different species of produce. In the first instance, the pottah merely specifies the quantity of ground the Ryot is to cultivate, and the different sums per beegah he is to pay for each kind of produce which he sows, according to his discretion, and the amount is determined subsequently. In the second case, both the quantity of land and the amount in rupees are specified distinctly in the pottah, previous to the commencement of the cultivation, it being left to the Ryot's judgment to cultivate whatever produce he may think most advantageous to himself. The rate of lands in this instance, of course, varies according to its quality and situation.

The last mode, that of fixing a sum upon each plough, is very common in these pergunnahs, particularly in the putteedarry tenures, and in those villages in which the main body of the cultivators are relations, each bearing a claim to the actual zemindarry right of a certain portion of the land, however small. It is impossible to speak, with any degree of accuracy, to the rates per plough commonly paid by persons holding tenures of this kind. I have known them vary from five to seventy rupees, and they are fixed according to the jumma of Government payable from the estate, which being added to the deh kuruch is thus divided on the whole village. This mode of assessment is generally used by the head Putteedars in realizing the share of the jumma payable by each of them after the grant "phaut," or division, has decided the gross sum to be paid by each of the brethren in proportion to his share in the estate. It is to be remarked, that in almost all estates of this sort, the ruckbas are exceedingly extensive.

4th. Whether such proportion is fixed by custom, by agreement, or by the discretion of the Zemindar?

By custom and by agreement. The discretion of the Zemindar can have little to do with it, as it requires much more persuasion on his part to induce them to cultivate, than on theirs to be allowed to do so.

5th. Whether it is the same in all situations, or varies in different pergunnahs and in different soils in the same pergunnah?

The proportion of the crop receivable by the Zemindar, whether the pottah be nukdee or chowlee, most undoubtedly varies considerably according to the different soils: but probably little difference will be found in the rate per beegah of the same species of land, though it be situated in a different pergunnah.

6th. This

Question.

6th. How the money-commutation for the share of the crop is adjusted where a fixed rate may not obtain, whether it is done by annual agreement, or by valuation, or at the discretion of the landholders?

Answer.

This query supposes a circumstance that I have never known to exist, except in khâss estates held by Government, *viz.* a Ryot cultivating without any specific agreement whatever. In the khâss collections above alluded to, the rates are fixed according to the old pergunnah custom, as recorded in the Canongoe's office. These rates are well known to the Ryots, and give them a security, at least, as to the utmost amount which can be demanded from them, though in general they are much heavier than can possibly be levied from any but the very best ground in the very best state of cultivation, and a consequent reduction invariably takes place on the total demand against a Ryot, under the head of "nabood." This reduction generally leaves the sum payable on the whole cultivated land of a Ryot about equal to the rate paid by the cultivators of the surrounding villages. Accompanying, I have the honour to forward a copy, in Persian and English, of the fixed pergunnah rates of each of the pergunnahs under my charge, as furnished by the Canongoes.

7th. What further proportion of the crop is given by the tenants in support of the village establishments, or what money-payments they are subject to for the same purposes, and how far these contributions and petty collections are appropriated to their legitimate objects?

Unless in particular instances, in which it is specifically stated in the pottah that the amount to be paid by the Ryot shall be independent of the deh khuruck, the sum stated in that agreement always includes all demands on the head of the village establishment, which are paid by the Zemindar from the gross receipts of the estate. When the pottah states that the khuruch is to be paid separately, it is borne by the Ryots in equal proportions. Neither of these customs, however, supersede the small portion of grain which is devoted by each Ryot at seed time and harvest to the Brahmin of the village, the carpenter who mends the ploughs, &c. &c., as this donation is perfectly voluntary, and is supposed by the natives to be a propitiatory offering in the hopes of a good crop.

8th. Whether, where nukdee tenures prevail, the rent is governed by any known and established pergunnah rates, or by the mutual agreement of the parties, or by the discretion of the Zemindar?

By the mutual agreement of the parties.

9th. Whether a Zemindar can legally dispossess a resident or khood khoost Ryot who has regularly paid the customary rent for his lands, to make way for

This question remains to be decided in the Adawlut: but from inquiries from natives, who ought to be acquainted with the ancient usage of the country,

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Question.	*Answer.*
for another person who may be willing to pay more?	country, it appears a Zemindar has the undoubted right of dispossessing any Ryot at the expiration of his lease, in the event of his refusing to pay what may be from local circumstances the real and just value of his land.
10th. What rules have been adopted for enforcing the grant of pottahs?	The mutual advantage of the parties has rendered the grant of pottahs nearly universal; but I am acquainted with no rules, other than the general regulations, which have been adopted for the enforcement of the system.

I beg leave to observe, that the above observations are only meant to be applicable to such part of the district as has been committed to my charge.

I have, &c.

Camp Sydabad,
12th December 1815.

(Signed) S. M. BOULDERSON,
On deputation.

Translation of the established Pergunnah Rates, as received from the Offices of the Canongoes.

PERGUNNAH SYDABAD.

Khurreef.

	Rs.	As.
Jowar	3	8
Bajraw	2	8
Cotton and hemp	4	8
Sugar-cane	7	0
Vegetables	2	4
Singaharah	3	0
Musecnah and mote	2	8
Muckha	3	0
Aroove, Shukerkun	6	0
Rice	3	8
Kungnee, Murrooah	2	8
Indigo, first year's crop	2	4
——— second ditto	3	8
——— third ditto	2	8
——— fourth ditto	2	0

Rubbee.

	Rs.	As.
Barley, first sort	3	8
——— second ditto	2	8
——— third ditto	2	0
Wheat, first sort	4	8
——— second ditto	3	8
——— third ditto	3	0
Lahee, Mustard, Carrots	4	8
Chunah	1	8
Tobacco, sowing of kartick	7	0
——— ditto of bysack	6	0
Melons, &c.	2	8
Koossoom, Kushnez, Onions, Chillies	5	0
Gram, Urhur, Mushurry	3	0

FEROZABAD.

Khurreef.

	Rs.	As.
Jowar, first sort	1	8
——— second ditto	1	4
Bajraw, first sort	1	0
——— second ditto	0	12
Cotton, first sort	3	0
——— second ditto	2	8
——— third ditto	2	0
Sugar-cane, first sort	5	0
——— second ditto	4	0
Rice	3	0
Moat, mash, museenah, first sort	1	0
——— second ditto	12	0
Shukerkun, Aroovee	3	0
Shumukh, Kungnee, Murrooah	0	8
Carrots and vegetables	3	0
Indigo, first sort	3	0
——— second ditto	2	8
——— third ditto	2	0

Rubbee.

	Rs.	As.
Wheat, first sort	3	0
——— second ditto	2	8
——— third ditto	2	0
Barley, first sort	2	0
——— second ditto	1	12
——— third ditto	1	8
Gram, first sort	1	8
——— second ditto	1	4
Urhur	1	8
Poppy	2	12
Churrah	1	4
Melons	3	0
Cucumbers, Brinjals	3	0

Muckha

Khurreef.

	Rs.	As.
Muckha	1	4
Tobacco	4	0

N. B. The Canongoes of this pergunnah observe that these rates are perfectly obsolete, and have never, in their memories, been used: their great variations from other pergunnahs will therefore be accounted for.

SONYE.

Khurreef.

	Rs.	As.
Jowar	2	0
Bajraw	2	0
Museenah	1	4
Cotton	3	0
Muckha	2	4
Vegetables	2	0
Sugar-cane	5	0
Tobacco	5	0
Kungnee	1	0

Rubbee.

	Rs.	As.
Wheat, first sort	4	12
——— second ditto	3	0
Barley, first sort	3	12
——— second ditto	2	8
Gram and urhur	2	4
Tobacco	3	8

RYAH.

Khurreef.

	Rs.	As.
Jowar	2	0
Bajraw	1	12
Cotton	3	4
Moeng, Mash, Moat	1	0
Kungnee	1	0
Muckha	2	4
Rice	2	4
Turooee	2	8
Tobacco	3	8
Sugar-cane	5	0
Melons	2	8
Ajwain	2	8

Rubbee.

	Rs.	As.
Wheat	5	0
Barley	4	0
Gram	2	0
Barley, grown on the same ground after a khurreef crop	2	8
Ditto, on the kadar	2	8
Wheat on the kader	3	8
Melons	3	0
Ditto	2	8
Tobacco, first sort	4	8
——— second ditto	3	8
Carrots	4	0
Ajwain	2	8
Urhur	2	0
Meetee	2	0

KUNDOWLEE.

Khurreef.

	Rs.	As.
Cotton, first sort	3	8
——— second ditto	3	0
——— third ditto	2	8
Jowar, first sort	2	8
——— second ditto	2	0
——— third ditto	1	8
Bajraw, first sort	1	8
——— second ditto	1	0
Museenah, &c., first sort	1	0
——— second ditto	0	12
Sugar-cane, first sort	5	0
——— second ditto	4	0
Tobacco, first sort	4	0
——— second ditto	3	0
Indigo, first year's	2	0
——— second ditto (asar)	1	8
——— second year's crop	3	0
Senna, first sort	3	0
——— second ditto	2	0

Rubbee.

	Rs.	As.
Wheat, first sort	3	8
——— second ditto	3	0
——— third ditto	2	8
Barley, first sort	2	12
——— second ditto	2	0
Gram and urhur, first sort	2	0
——— second ditto	1	8

JELLAYSUR.

Khurreef.

	Rs.	As.
Murrooah	1	8
Kungnee	1	8
Shumukh	1	8
Bajraw, first sort	3	0
——— second ditto	2	8
Jowar, first sort	3	12
——— second ditto	3	0
Moat, mash, moeng	1	8
Sugar-cane	6	0
Mutee	3	0

Rubbee,

	Rs.	As.
Barley, first sort	4	0
——— second ditto	3	0
Wheat, first sort	6	0
——— second ditto	5	0
——— third ditto	4	0
Gram	3	0
Urhur	2	8
Mustard	4	0
Musung and peas	3	0
Brenjals of bysack	3	0

Radishes

Cucumbers

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Khurreef.

	Rs.	As.
Radishes	3	0
Brinjals	3	0
Kurala and toree	3	0
Cotton, first sort	6	0
——— second ditto	5	0
——— third ditto	4	0
Singharah	3	12
Hemp	3	12
Indigo, first sort	3	0
——— second ditto	2	4
Muckha	4	8
Kodhoo	0	8
Rice, first sort	5	0
——— second ditto	4	0
——— third ditto	3	0
——— fourth ditto	3	0
Tobacco, sowing of kartick	5	0
Urrooee and shukerkun	4	8
Melons of kartick	3	0
Luhsun	4	8
Cucumbers	3	0
Ajwain	3	0

Rubbee.

	Rs.	As.
Cucumbers	3	0
Melons	3	0
Onions, &c.	4	8
Tobacco	4	0
Carrots	4	8
Kussoom	5	0
Lahee	4	0
Cheenah	1	8
Indigo, sown in bysack	3	0
Melons	3	0
Poppy	6	0

MUHABUN.

Khurreef.

	Rs.	As.
Jowar	2	0
Bajraw	1	12
Cotton	3	0
Moat and mash	1	4
Kungnee	1	4
Muckha	1	8
Sugar-cane	5	0
Tobacco	4	0
Rice	2	8

Rubbee.

	Rs.	As.
Wheat	5	0
Barley	4	0
Gram	2	0
Carrots	4	0
Vegetables	2	0

MAUT.

Khurreef.

	Rs.	As.
Jowar	2	0
Bajraw	1	12
Cotton	3	8
Mash	1	8
Moeng	1	4
Kungnee	1	0
Muckha	1	8
Sugar-cane	5	0
Tobacco	4	0
Rice	2	8

Rubbee.

	Rs.	As.
Wheat	5	0
Barley	4	0
Gram	2	0
Carrots	3	8
Tobacco, first sort	4	0
——— second ditto	3	0

SYPHOO.

Khurreef.

	Rs.	As.
Sugar-cane, first sort	6	0
——— second ditto	4	8
——— third ditto	3	0
Cotton, first sort	4	0
——— second ditto	3	0
——— third ditto	2	8
Indigo, first sort	3	0
——— second ditto	2	4
——— third ditto	1	8
Jowar, first sort	3	0
——— second ditto	2	4
——— third ditto	1	8
Bajraw, first sort	2	8
——— second ditto	2	0
——— third ditto	1	8
Museenah, first sort	1	4
——— second ditto	1	0
——— third ditto	0	12
Kungnee, first sort	1	8
——— second ditto	1	4
——— third ditto	1	2

Rubbee.

	Rs.	As
Wheat, first sort	4	8
——— second ditto	3	14
——— third ditto	3	0
Barley, first sort	3	14
——— second ditto	3	0
——— third ditto	2	4
Gram and musoor, first sort	2	4
——— second ditto	1	14
——— third ditto	1	8
Carrots and mutee, first sort	4	8
——— second ditto	3	12
——— third ditto	3	0

Murroah

Mr. Boulderson on deputation to Sydabad, 12 Dec. 1815.

Settlement, &c. of the Ced'd and Conquered Provinces.

Khurreef.

	Rs.	As.
Murrooah, first sort	2	4
——— second ditto	1	14
——— third ditto	1	8
Muckha, first sort	3	0
——— second ditto	2	4
——— third ditto	1	8
Tobacco, first sort	6	0
——— second ditto	4	8
——— third ditto	3	0
Singhara, first sort	3	0
——— second ditto	2	4
——— third ditto	1	8
Aroovee, first sort	6	0
——— second ditto	5	0
——— third ditto	3	12
Brinjals, first sort	3	0
——— second ditto	2	8
——— third ditto	2	0
Red Chillies, first sort	6	0
——— second ditto	5	0
——— third ditto	4	0

REVENUE LETTER *to* BENGAL,

Dated the 1st August 1821.

(Department of Ceded and Conquered Provinces.)

To our Governor-General in Council at Fort William in Bengal.

Revenue Letter to Bengal. 1 Aug. 1821

Ceded and Conquered Provinces.

1. We have received your despatch dated the 16th September last, together with the documents therewith transmitted, "relative to the course of pro- "ceeding to be followed in the future settlement of the Ceded and Conquered "Provinces."

2. We shall take the important subject of this despatch into our serious consideration, and shall take care to furnish you with our instructions in full time for the arrangements which will be necessary on the expiration of the present settlement, *viz.* September 1822. But there are some points upon which we think it necessary that you should be put in possession of our sentiments without any delay.

3. We must again pointedly apprize you, that we are not prepared to assent to the opinion to which, you say, you have unanimously come, "that the "system of a permanent settlement of the land revenue, either upon the prin- "ciple of a fixed jumma, or of an assessment determinable by a fixed and "invariable rate, ought to be extended to the Ceded and Conquered Pro- "vinces:" and we distinctly repeat the injunction contained in the 86th paragraph of our letter in this department, dated the 15th January 1819, against any permanent settlement of land revenue; and we desire that you will abstain not only from making any such settlement, but from taking any measures which may raise the expectation that a settlement in perpetuity will hereafter be formed.

4. Although we are most anxious that no measures should be adopted by you which may seem, in the slightest degree, calculated to create any feeling on the part of the persons now paying the land revenue in the Ceded and Conquered Provinces, that any arrangement for permanently limiting its amount is in your contemplation; yet the measures which you propose to adopt for regulating the future settlement of those provinces, and that such "settlement should be made village by village, and there should be united with "the revision of the assessment and the investigation of the extent and produce "of the lands belonging to each village, the object of ascertaining and "recording the fullest possible information in regard to the tenures by which "the land is held, and the rights, interests, and privileges of the various "classes of the agricultural community," have, as you justly anticipated,

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our "fullest concurrence and support," as being preliminaries equally essential to the success of a revenue settlement for a limited term of years, as for that of one in perpetuity.

5. The settlement, however, which you propose to make for the extended period contemplated in the 20th paragraph of your letter, appears to us to be inexpedient; because the long period of ten or fifteen years, even with the greatest caution on your part, could not fail to interfere with the progress of the revision which you propose to make "village by village," and is calculated to convey a notion that it was preparatory to the introduction of an arrangement in perpetuity.

6. We cannot, therefore, sanction the continuance of the existing temporary settlements beyond a further period of five years; and we direct that, under this extension, specific arrangements may be made by you, to prevent this renewal of the settlements from impeding in any manner the local inquiries and consequent adjustments which are in your contemplation.

We are, &c.

London, 1st August 1821. (Signed) T. REID, JAS. PATTISON, &c. &c.

LETTER *from* Mr. SECRETARY MACKENZIE, *Dated the 16th February* 1821.

To J. Dart, Esq., Secretary, at the India House.

Mr Secretary Mackenzie, to Mr. Secretary Dart, 16 Feb. 1821.

SIR:

1. WITH reference to the separate letter addressed to the Honourable the Court of Directors in the department of the Ceded and Conquered Provinces, bearing date the 16th September last, I am directed by his Excellency the Most Noble the Governor-General in Council to transmit to you the accompanying papers, for the purpose of their being submitted to the Honourable Court, *viz.*

1st. A printed copy of a Resolution passed by Government on the 22d December last, together with a similar copy of the extract from the Memorandum referred to in that document.

2dly. A Minute recorded by Mr. Stuart, explanatory of the views entertained by him in regard to the principles to be followed in framing revenue settlements dated the 18th December 1820.

2. The subject of the above papers will be noticed in the next despatch from this department.

3. In the meantime I am directed to observe, that the Board of Commissioners in the Ceded and Conquered Provinces has been required to report their sentiments on the plan of assessment suggested by Mr. Stuart.

I have, &c.

Fort William, 16th February 1821. (Signed) HOLT MACKENZIE, Secretary to Government.

MINUTE *by* Mr. STUART, *Dated the 18th December* 1820.

Mr. Stuart's Minute, 18 Dec. 1820.

RESUMING the subject of the settlements in the Ceded and Conquered Provinces, I proceed to submit to the Board some observations respecting the general principles according to which it may be expedient to frame our revenue settlements generally.

The Board of Commissioners, in their report of the 27th October 1818, have waved all reference to that question. In pressing the adoption of a perpetual limit to the assessment on the land within the Ceded and Conquered Provinces, the

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the arguments upon which the Board have chiefly rested are the heavy burthen of the actual demand, the obligation to fulfil the plighted faith of the state, and the political prudence, if not necessity, of granting the measure to the ardent wishes and excited feelings of the people.

That a pledge, to a certain extent, has been given, cannot be denied.

In the proclamation issued, under authority from the Governor-General in Council, by the Lieutenant-Governor and Board of Commissioners, and bearing date the 14th July 1802, a permanent settlement of the land revenue was promised to the Zemindars and other actual proprietors of the soil in the Ceded Provinces, who should come forward and engage for and within a period of ten years from the publication.

That solemn and public act the Honourable Court of Directors distinctly and unequivocally confirmed by their orders to this Government of the 28th August 1804.

To the Conquered Provinces and to Bundlecund the same pledge was held out by this Government with equal solemnity, but I do not find that it has ever received the express sanction of the Honourable Court.

In both instances, we are always to bear in mind that the pledge given was conditional, being restricted to estates which might be in a state of cultivation to warrant the measure.

This Government, and the authorities at home, are, we must be satisfied, quite incapable of attempting to take advantage of the very general terms of the pledge to evade its performance. But it is evident that, with the most sincere disposition to preserve good faith, an engagement so general in its nature affords ground for great latitude of construction, both with regard to the extent of cultivation which should qualify estates for permanency of assessment, and with regard to the evidence which should be exacted of estates having obtained the forwardness of improvement required to fulfil the condition.

In determining points thus left so much at large, and in filling up the outlines of a plan so indistinctly traced, different minds will naturally be influenced by the opinions which they may have entertained, with regard to the advantages or disadvantages of a revenue settlement formed according to the principles of the perpetual settlement of the Lower Provinces.

The general inability, also, of the landholders to accept the terms of the offered original settlement, led to modifications of the plan, which, as far as I am aware, have not been sanctioned by the Honourable Court. This circumstance must be thought still further to weaken the force of the pledge.

In this view, an inquiry into the principles upon which the general question (*Sic orig.*) may demand is important; and it acquires additional interest from the great extent of territory now in the possession of the British Government, with respect to which it stands committed by no pledge, similar to that held forth to the people in the Ceded and Conquered Provinces.

As the native revenue system which has existed in the country for ages must, with more or less wide deviations, be necessarily the foundation of any plan of settlement which can be adopted, the question becomes naturally an inquiry into the principles of the native system, its merits and defects.

In native Governments, a levy on the lands has from time immemorial constituted the chief resource of the state, which has claimed, apparently more as a right of property than as a tax, a share of the whole growing produce of the soil.

It is, however, to be understood, that this claim of the state was not indefinite and arbitrary, but was exercised at least in good times and under just rulers, upon fixed and regular principles.

The Government limited its demand to a specific proportion of the produce of the soil, either taken in kind or estimated in money, and varying according to the nature of the land, and of the crop and other varying circumstances. Considered, therefore, with relation to any given species of produce and certain portion of the land, the public demand might be said to have been permanent.

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permanent. The invariableness of the rates assured the cultivators a certain reward of their industry; while the unlimited extension of the rates to new lands reclaimed to cultivation, and to the improved produce of lands before under tillage, kept the demand of the state progressive with the wealth and prosperity of the country.

To maintain and execute the system, institutions sedulously and elaborately ordered were not wanting. Of late years they have been frequently and ably explained. It suffices to remark in this place, that whether the Government made its collections immediately from the occupants of the soil, or through one or more degrees of intermediate agents, the recompense of all persons employed in the collections appears to have been generally adjusted by the same principle as that on which the Government regulated its own demand. They were paid by a rate on the produce of the soil, and had thus, like the Government, their interests and prosperity attached to the state and progress of agriculture.

It has always been regarded as one great advantage of such a system, that it gives the sovereign an immediate and powerful concern in the welfare of the agricultural community. We find, accordingly, that the protection of those classes, of the inferior orders more especially, is a permanent object in the institutions of native Governments: we also see, that it is celebrated in their histories, and public acts and popular sayings, as the chief virtue of a Government.

A great collateral advantage of the system is, the ample means which it puts in the possession of the Government of maintaining the agricultural classes in their tenures, rights, and privileges, and of settling all their controversies with expedition and facility. The native system keeps all these matters so constantly in the sight, and knowledge, and control of the Government and its officers, that little opportunity for disputes occur; and those that do arise are adjusted without difficulty.

In effect, the business of the Government and the business of the people go hand in hand. It needs but slight reflection upon this tendency of the native system, to understand the anarchy and confusion, the inconvenience and distress, which involve the agricultural community when it is abandoned, and they are left without superintendence to infringe one another's rights, subject only to the redress which can be procured by a tedious, complicated, and expensive process in courts of justice, who have little knowledge of the people and their concerns, and must derive the information necessary to determine the questions brought under their cognizance by litigious pleadings and the formal examination of witnesses.

But I must proceed to the principal object of this paper, which is the fiscal view of the question. In that view, the subject resolves itself into two divisions: the immediate fiscal interests of the state, and the prosperity of the agricultural community as affected by the Government demand.

The direct fiscal interest of the Government is to raise, at least to have the power of raising, an unlimited revenue from the land.

The unrestricted power of taxation is an inherent prerogative of sovereignty. Doubtless, all governments are bound, by a very sacred obligation, to restrain their demand upon the property of their subjects within the narrowest limits compatible with the service of the state. On the other hand, as no government can foresee the extent of its fiscal necessities, prudence seems to require that it should preserve unimpaired the power of supplying them; and if the principle be true in the general, it must apply with peculiar force to the produce of the land, a main source of national wealth, and to a country where, as I have observed, the land revenue has from time immemorial constituted the chief resource, and where, as we well know, new modes of taxation are regarded with jealousy and impatience.

It is unquestionably an advantage of the native system, that, practically and substantially, it preserves unimpaired that prerogative of the Government.

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The operation of the system upon the happiness and prosperity of the people appears to depend upon the question, whether there be any error in the principles by which the contribution is levied?

The quantum or amount of the rates I hold not to affect the principles of the system; because, if those rates be too high, there is no obstacle to their being lowered but in the exigencies of the state; and if those exigencies forbid the sacrifice, then the burthensomeness of the rates is an inevitable evil, which if not borne in this must be submitted to in some other shape.

But an objection has been urged to the principle of the system. It has been alleged, that the rates being proportioned to the gross produce, are liable to the exceptions to which that mode of taxation has been thought open.

That is a subject upon which I do not venture to pronounce with any confidence: but I am disposed to believe, that the system is much less open to this objection than has been generally supposed. I apprehend that the principle of levying upon the gross produce is often corrected, by varying the rate according to the descriptions of land and cultivation, and that it does not extend to the more artificial and costly kinds of culture, a fixed monied payment upon which almost invariably obtains.

In stating the objection to a levy upon the gross produce, I am aware that the doctrine has recently been disputed by a name high in the science of political economy. If his opinion be just, the cultivator is indemnified for such a tax by a proportionate rise in the price of the produce; and, of course, the objection, so far as the cultivator is concerned, is groundless.

But, after all, the most serious objection to the native system will probably be found in the great difficulty of its execution.

Of the immense detail which the system involves we shall become sensible, by reflecting that it requires every year a fresh adjustment of the contribution of each individual cultivator.

Such a system may be manageable in small states, where the ruler is little more than a large proprietor, and may be able to exercise the minute care and vigilance incidental to that character.

We know, accordingly, numerous instances of that kind, in which the system has succeeded, and been attended with every symptom of high prosperity, which extended cultivation and crowded population could exhibit.

But in the case of a great empire, the impossibility of the Government itself conducting the details becomes manifest. It must be left, in a great measure, to the discretion of agents of various capacity and character; and the difficulty, in such circumstances, of preventing errors and abuses, injurious to the best interests of the Government and its subjects, may be insuperable.

It was probably the feeling of these difficulties which led the native states into the practice which the British Government found to exist when we acquired the country, of the Government entering into a composition with Zemindars and others for the dues of the state from the land.

But the misfortune was, that the expedient only postponed the difficulty, to recur when those temporary adjustments expired in a more aggravated form.

As the Governments which adopted the expedient did so from their inability to command accurate accounts of the assets of the lands, it was not probable that they would come to the new settlements with improved means of information. Their attention to the details of the collection was likely to have relaxed in the interval: they must, in consequence, have had to form their new settlements upon inaccurate or fabricated accounts, or upon loose and conjectural general data.

It will readily be seen, that the whole face of the native revenue system becomes changed by the practice of farming.

According to the primitive and original system, the state levied its dues from the cultivators by fixed rates, either directly by its officers, or through other classes connected with the land and interposed between the Government

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and the immediate occupants of the soil. It was a vital principle of the system, that the Government, by its institutions and officers, should command accurate means of knowledge of the contributions payable and paid by the cultivators. That knowledge was obviously required to secure its own dues from embezzlement; but it was a means equally efficacious of protecting all classes of the agricultural community against unjust and oppressive exaction.

In the farming system, the Zemindar, or chief person connected with the land, is required to pay a gross sum, most probably on loose and speculative data without any reference to the real capability of the lands. Should he decline, the lands are committed to a stranger. The revenue engager, whoever he may be, is thus bound to the state, and is answerable in his person and property for a gross sum. To all beyond that sum which he may collect, he is entitled as his own profit: he has, therefore, the strongest possible incitements to wring the utmost from the cultivators. On the other hand, as the practice of farming the revenue originates in the indisposition or the inability of the Government to enter into the details of the collections, added perhaps to the desire of levying from the cultivators a higher amount than can be raised according to the regular system, the agricultural inferior classes will, to a great degree, be left without protection. The evils and abuses which will result may easily be inferred.

If, at any time, the Zemindars declined the terms of the Government, and no other person could be found willing to engage on those terms, the alternative was to make the collections immediately by the officers of Government. But that measure, in the absence of all sufficient means of check and control over those agents, led to worse consequences even than the contract system produced, was more disadvantageous to the Government, and more oppressive to the people.

Such was the system of revenue management which Lord Cornwallis found to exist when he first assumed this Government; and it was, unquestionably, his own experience of its abuses and evils, which chiefly determined him to adopt his great measure of a perpetual settlement. His minutes and his letters to the Honourable Court of Directors accordingly abound in the most formidable expositions of the mischiefs attendant on fluctuating temporary settlements of this kind.

Lord Cornwallis and his Government urged, that the greatest uncertainty clung to all attempts at ascertaining the actual assets of the lands. That the precariousness of the operation opened a wide door for the grossest frauds upon the state and the greatest oppression towards the people. The utter inability of the Government and its superior officers to obtain accurate information afforded uncontrollable opportunities for corruption, of which the native officers were sure to avail themselves, and against which the British officers were not always proof. The powerful and opulent contrived to shift the burthen of taxation upon the less affluent and unprotected. The revenue was nominally high, but liable to incessant fluctuations and remissions. Every where the uncertainty of the Government demand weakened confidence and dispirited industry and enterprize. That the country was rapidly declining under the system; and it was superfluous to add, that the fiscal interests of the state were involved in its decay.

The perpetual limitation of the Government demand Lord Cornwallis judged to be the sole effectual remedy for those evils.

He had recognized in certain classes attached to the lands a right of property in the soil; and his plan was to make the settlement with these persons, upon the principle of ceding to them for ever, in consideration of a fixed annual contribution, the immemorial right of Government to levy from the cultivators a proportion of the whole produce of the land.

That relief from the heavy and uncertain demand of the state, Lord Cornwallis anticipated, must lead to a rapid improvement of the country. He estimated the waste capable of cultivation at about one-third of the whole territory. He believed that the assurance held out to the Zemindars of enjoying the entire profits of the lands beyond the fixed revenue to Government, must stimulate them to the most vigorous efforts to reclaim the waste. By that

operation,

operation, and by the general improvement of the lands, the proportion of the profits of estates to the jumma would gradually enlarge. The Zemindars would acquire wealth and capital, their lands would become valuable property, and in that wealth and in that property the Government might expect soon to possess a security for its revenue, which would have a continued tendency to increase.

Provision was thus made for the fiscal interests of the state. The right to levy any increase of revenue upon the land was renounced: but that renunciation constituted, in Lord Cornwallis's judgment, no real sacrifice, since he entertained the strongest conviction that funds, out of which an increase could be contributed, would never exist until the renunciation were made.

But if Lord Cornwallis had ever contemplated a period when the lands might be able to bear an augmentation of the revenue, his views of general policy and expediency would unquestionably have prompted him equally to limit the Government demand for ever.

In recognizing the Zemindars as landed proprietors, he must have been struck with the enormous proportion of the assets of their estates exacted for the Government. The extent of that exaction must have appeared to him incompatible with the right of property. The limit which he imposed to the demand of the state, combined with the progressive improvement in the assets of the lands, must, Lord Cornwallis hoped, gradually reduce that demand to a more reasonable proportion to the assets, and ensure the Zemindars something approaching to the income of proprietors.

The advantage of the measure to the Zemindars is too manifest to need argument; and by raising them to the condition of an opulent, and in time an enlightened body of landed proprietors, Lord Cornwallis judged that he was conferring an equal benefit on the Government and the community at large.

In the condition and relation of the inferior classes connected with the lands, including the great body of the cultivators of the soil, the system intended to effect no direct change.

It has been objected to the system, that the rights and interests of those classes were sacrificed to the Zemindars.

That the practical tendency of the system was injurious to the inferior classes of the agricultural community, I fear cannot be denied. Doubtless the native institutions, in which the maintenance of their rights chiefly depended, had been deeply impaired at the period of the perpetual settlement: but it is also clear, that it was not a studied purpose of the authors of that great measure to consummate their ruin. Lord Cornwallis and his advisers unhappily, in my humble conception, regarded the native revenue institutions merely as means of inquisition into the profits of the lands, and they hastened to abolish them, from the apprehension that while they were preserved by the Government, the Zemindars would never feel proper confidence in its pledge to abstain from further demands upon the land.

To the theory of the system of the perpetual settlement the objection of sacrificing the rights of the inferior agricultural classes is not founded. The slightest attention to the Regulations in which the perpetual settlement was promulgated will shew that all the rights, tenures, and privileges of the cultivators, including their customary rates of contribution, were sedulously and emphatically reserved.

I have observed that any direct change in the condition of those classes was not intended: but it was hoped that the system would operate indirectly to their advantage in a very high degree. The Zemindars, relieved from the heavy fluctuating demands of the Government, would no longer, as formerly, be driven to the necessity of severe exactions from the cultivators, and the mutual interests of the parties would naturally lead them to arrangements mutually conducive to their prosperity.

The success of the perpetual settlement in one of its great ends (I mean the stability of the land revenue) is well known. For many years past it has been collected with unfailing punctuality; and since the settlement a larger amount

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of land revenue has been drawn from the country, than was realized from it during an equal number of years comprized in any antecedent period.

That it has also secured its end of improving the condition of the Zemindars is equally clear. In the commencement, indeed, the operation of the system was very ruinous to this class. It was a principle of the system to recover arrears of the public revenue by the sale of the estates of defaulters; but it happened unfortunately, that while estates could be brought to sale for the revenue by a very short process, the only means afforded to the Zemindars of realizing their dues from the inferior cultivators were a process of distraint, imitated from the English law, or a suit in the courts; and these methods proved very ill-adapted to the object. Doubtless the difficulty was aggravated, in many instances, by the ignorance, inertness, and improvidence of the Zemindars; but it is equally certain, that it could not be surmounted by any prudence or intelligence. This defect of the system, then, was a main cause of the injury which the Zemindars sustained. Since the Government saw and corrected the error, the collections have, as already observed, proceeded with uniform punctuality, and sales have been rare. There seems every reason to believe that the zemindarries are extensively becoming highly valuable property, and, of course, that the owners of them have risen to circumstances of ease, and even of affluence.

The condition of the inferior classes of the agricultural community under the operation of the system, is the most difficult part of the subject upon which to form an opinion. That from the time the British Government assumed the administration of the revenue down to the period of the perpetual settlement, this class was subjected to grievous and oppressive exaction, appears to have been a prevailing belief. In the review of the system, I have shewn that no efficient practical measures were adopted to settle and maintain their rights: they were committed to the protection of the courts, and I believe it is the general apprehension that that protection has not been effectual. In what degree they may have derived the benefit which Lord Cornwallis predicted from the improved circumstances of their superiors, is a point on which my information does not enable me to pronounce. That, generally speaking, they are subjected to great oppression, I fear continues still to be the prevalent opinion; but the imperfectness of our information must be confessed.

After the review of the plan of perpetual settlement, arises the momentous question, how far the adoption of that plan in the Ceded and Conquered Provinces, or in the more recent territorial acquisitions, may be a matter of expedience or necessity?

I acknowledge that I have never been able to reconcile myself to the grand and distinguishing feature of the system, which is an assignment, in perpetuity, of the dues of Government from the land in consideration of a fixed annual payment.

There occur to me many powerful objections to that principle.

As respects the fiscal interests of the state, that great and irrevocable sacrifice, I think, should not be made, unless it can be shewn that means can be devised of enabling the state, if necessary, to share at some future period in the increasing assets of the lands, without discouraging those improvements from which the ability to contribute an increase must flow.

In the opinion offered by Sir E. Colebrooke and the Board of Commissioners, with regard to the severe pressure of the actual assessment upon the Ceded and Conquered Provinces, I entirely concur.

The too rapid and heavy augmentation of the demand, indeed, has always appeared to me to be one of the great evils attendant upon the measure originally contemplated, of early introducing a perpetual settlement into the Ceded and Conquered Provinces.

That evil has, doubtless, partly originated in the fiscal exigencies of the Government; but, independently of that motive, in fixing an assessment which is to be an eternal limit to the demand from the land, the racking of the country

country for the very utmost which it can yield at the time, is almost a necessary policy.

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But granting, as I fully do, that the agricultural community urgently requires a long respite from increased taxation, is it a necessary, or even a just inference, that the country will never be able to contribute an increase?

So far, as respects the fiscal interests of the state: but there are other very important interests to regard.

From the disposition to view the subject according to European notions and principles, the chief engagers with the Government are often assumed to be like European land proprietors, who have full power over their estates to lease them at their will, while the immediate occupants of the soil are their tenants. The payments of those occupants are held to be the landlord's rents, and the demand of the Government to be a tax on rent. Viewing the subject in this light, it is the chief engagers alone who suffer from the tax, or can benefit from the renunciation of increase; and the measure carries the popular and captivating appearance of a voluntary limitation by Government by an invidious power in behalf of a favoured and respected class.

But I need not remark, how different is the real state of the case: that the payments of the Ryots are the ancient and inherent dues of the state, and that any classes intervening between them and the ruler can claim only a defined and limited proportion of the produce of the soil, or some other limited remuneration.

Hence has been started the important question, might not any sacrifice of the fiscal interests of the state which it may be in the power of the Government to make, be more beneficially made for the Government and the people in favour of the great body of the agricultural community, in preference to the higher classes connected with the land?

But a settlement, upon the principles of the permanent settlement in the Lower Provinces, is, as I have stated already, an assignment for ever of the dues of the Government in favour of the chief revenue engagers, and such a measure obviously opposes a perpetual bar against the Government extending to the inferior classes of the agricultural community any relief from the burthen of their present payments.

If, then, there be any force in this consideration, the Government may, by the adoption of the measure, forego for ever very noble means of promoting the welfare of the most numerous and most meritorious body of its subjects.

But I have hinted at another light in which the matter may be regarded. The payments of the immediate occupants of the soil are a tax upon its produce; and, as I have stated above, names of high authority in the science of political economy have recently maintained, that such an impost falls not upon the cultivator but the consumer.

In this view, the necessary operation of a perpetual settlement would be to perpetuate a heavy tax upon the whole produce of the soil, and to leave the Government powerless to afford any relief to the community, under any possible change of circumstances.

Those considerations constitute, in my humble apprehension, a very powerful argument for the Government not parting for ever with its dues from the lands, until at least those great questions can be finally settled.

But I acknowledge that the continued assertion of the right is a most arduous practical question, because it implies that there shall be no absolute limit to the demand of the Government.

I believe that those most conversant with the subject consider the pergunnah rates as the maximum of the Ryots' payments: that in ordinary seasons they can pay according to that standard, but must be allowed a remission in unfavourable harvests. Any estimate of the public revenue, therefore, formed upon these rates, should be corrected by accounts of the actual payments of the Ryots for a series of years; and when this information can be obtained, there can be little danger of over-assessment.

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But it is not pretended, I fear, that the settlements in the Ceded and Conquered Provinces have in general been made upon actual accounts of the Ryots' past payments. Not being able to command those accounts, the Collectors have too generally been obliged to satisfy themselves with various imperfect substitutes of conjectural estimates, partial measurements, secret intelligence, and by putting up the lands to a sort of auction, in which speculators and adventurers, and enemies, have been encouraged to bid against the hopes and fears of the Zemindars.

On the other principle, a Zemindar might be reduced to his proportion of the produce determined by custom, but he would then be at the worst. In the system of conjectural settlements he might be exposed to the most cruel distress. As, generally, no malikana was allowed to recusing Zemindars; if he declined he might be left without a subsistence. He was, moreover, compelled to leave his lands in the possession of a stranger, perhaps of an adverse claimant, who might turn that possession against his rights. If he engaged for a jumma beyond the capability of his lands, he subjected himself to the imprisonment of his person, the sale of his effects, and the perpetual alienation of his tenure. Such has been the cruel dilemma to which every Zemindar has been liable to be exposed upon every renewal of the settlements in the Ceded and Conquered Provinces; and when the shortness of the settlements is considered, the anxiety and mental torture attendant upon such a system may be more readily conceived than described. The Zemindars may be said to have lived under the perpetual dread of total ruin: that they should ardently deprecate the longer continuance of such a state of things we cannot doubt.

That a similar system was followed in the Lower Provinces by the rapid decline of the country, we have seen has been alleged; and it is, probably, to the zeal, integrity, and talents of the British Revenue servants, the Government owes that the result has been less disastrous in the Ceded and Conquered territory.

It is most desirable for every object of the internal administration of the country, that the Revenue officers should be able to command accurate mofussil accounts, and no effort should be spared for the attainment of that end. Its attainment would, in itself, operate to the correction of the evils of the present system: but if we could indulge more sanguine hopes of success in the attempt than, I fear, past experience will warrant, its accomplishment must be obviously a work of time, while all opinions seem to unite in the urgency of adopting immediate measures, to afford the Zemindars of the Ceded and Conquered Provinces security against the continuance of undefined and arbitrary exaction.

In order to correct one great evil of the system, that is, the frequency of the settlements, without adopting the opposite extreme of an assessment fixed in perpetuity, settlements for lives, or for very long periods, have been proposed.

Such a plan would unquestionably be highly advantageous to the Zemindars, compared with short settlements; but seems, notwithstanding, open to formidable objections.

If the uncertainty of the demand be not remedied, a long settlement will be only a respite from the disastrous consequences which may ensue upon a new settlement, when at last it may come; and the Zemindars must live in constant dread and anxiety of the approach of that fatal period.

The precarious condition of families upon such a tenure is manifest. They would often, no doubt, rise to ease and affluence during the long interval of exemption from increase; but when the expiration of their term should arrive, they would be reduced to comparative poverty and distress.

By frequent settlements, the demand, however severe, is imposed by degrees, and men become gradually inured to the burthen. They have seen nothing better, and their wretchedness is, at least, not aggravated by comparison with a happier state.

With long settlements, it is to be feared that prosperity and happiness might often be called into being, only to be annihilated by a new assessment. A new

settlement

settlement might fall upon families as sudden ruin, reducing them from an ample to a scanty income, destroying the comforts and enjoyments which affluence had yielded, and repressing all the habits and notions which it had formed. Such a system might often operate as a confiscation or revolution.

Viewed in the most favourable light, lands held under a long settlement would be only regarded as a mere leasehold tenure, which instead of improving by the lapse of time would every day be losing a part of its value.

After much reflection on the subject, a plan has occurred to me which would enable the Government to reserve its rights, and afford, at the same time, a reasonable protection to the interests of the landholders.

Supposing, then, a settlement of an estate to have been made upon the best information procurable, I would suggest that it be further made liable to a small fixed annual proportion of increase to the jumma.

Let it be declared, for instance, that from a given time after the settlement (say ten years), estates shall be liable for a given period (say twenty years) to an annual increase (at the rate of, say, one-half per cent.) upon the jumma of Government: that such rates of annual increase shall, at the end of the first twenty years, be advanced an additional half per cent., and so on every successive twenty years.

Provided always, that no levy of the proposed increase shall commence, or having commenced shall continue, whenever the proprietor shall be able to shew that he does not derive from his estate a sum equal to thirty per cent. upon the gross increase.

If we are allowed to indulge hopes of the advancement of the country in prosperity and wealth, such a plan would hold out a prospect of an important addition to the public revenue, within a period not excessive for a Government to contemplate, with an unlimited power of raising that revenue, in course of time, to any amount required by the public exigencies, and compatible with the resources of the lands.

I contemplate it as a further important advantage of the scheme, that it would, in effect, save the Government from the serious measure of assigning away its dues from the land for ever, and irrevocably to one, and that comparatively a confined class of the community; and that it might thus prevent the evils and inconvenience with which that sacrifice might be attended. It is obvious that if, in the progress of time, the Government should find itself enabled to dispense with any portion of its land revenue, it might make an abatement from its demand in favour of the chief engagers of any intermediate classes, or of the great body of the cultivators, as experience might shew was necessary for the interests of any particular class, or conducive to the general good of the whole community.

Any sacrifice of this nature might be made conditionally, reserving to the Government the power of re-imposing any portion of the land revenue which might have been remitted, if the exigencies of the state should require the revenue to be again raised.

Any portion of the revenue which the Government could spare might, from time to time, be usefully employed in relieving estates too heavily assessed.

To the chief engagers with the Government the benefits of the plan, as compared with any mode of assessment short of a perpetual settlement, seem apparent.

It would protect the landholder from that great source of dread and anxiety, the constant recurring demand of a wholly uncertain increase.

He would know that, at the worst, he could be called on only for a very small annual fixed increase, by the payment of which he would have it in his power to defend himself from all inquisitions into his profits, and from all pretences of the native officers to exact bribes from him on that ground.

The plan would also, at the commencement, give the landholder all the advantages of a long settlement, in proportion to the period of respite allowed after

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after the final adjustment of his jumma. I have suggested ten years for that period; but, of course, any longer one may be adopted if judged expedient.

As the increase would require a life-time to rise to importance, it would not be contemplated by the individuals with dread or alarm. Its gradual progress would likewise prevent its inconvenient operation on the habits and condition of families.

To these benefits of the smallness and slowness of the demand, and of the entire certainty of the amount, is to be added the pledge, that no increase whatsoever shall be levied, so long as the landholder shall not derive from his estate a sum equal to thirty per cent. upon the gross income.

The landholder would thus be sure that his income could never be reduced below a considerable portion of the assets of his estate, while he would be permitted to enjoy the whole excess beyond that proportion not absorbed by the progressive increase. Now, looking to the slow rate at which the increase would proceed for a long course of years, an estate must be very incapable of improvement which would not yield a growing profit to the landholder for a long course of years after the settlement. If so, the plan would hold forth to the landholders the most powerful incentive to improvement.

It may be alleged against the plan, that it does not, more than that of periodical settlements, promise the landholders an absolute protection from uncertain exaction; since, if errors should be committed, the per-centage of increase may from the beginning encroach on the profit left to the landholder at the settlement, and that in time, though indeed in a long time, the encroachment might become of serious amount: that entire confidence could not be placed in the value of estates over which an uncertain demand would thus depend.

The objection is, no doubt, valid to its extent: but admitting that the most moderate reliance could be placed on the integrity and ability of the British public officers, it will be seen that its extent is very limited.

When it shall be considered how slight the amount of over-exaction from this cause must be, which could take place at any given period, how long a time must elapse before errors could accumulate into importance, and how frequent must be the opportunities for correction, it will be conceded that the evil from this source could never be formidable in itself, nor even produce alarm or mistrust in the minds of the people.

The scheme is further open to what may be thought a far more serious objection. Allowing ten years for the period of exemption from increase after the formation of the settlement, the progress of the increase would be as follows:

At the end of thirty years the increase might be ten per cent. on the original jumma; at the end of fifty years, thirty per cent.; at the end of seventy years, sixty per cent.; of ninety years, one hundred per cent.; at the end of a century the increase might exceed the original jumma, and obviously must finally overtake any possible augmentation in the assets of estates. The whole profits of estates above thirty per cent. of the assets would be subjected to the demand of the Government, and the Zemindars, in respect of the excess, placed in the situation in which they now stand.

It would be easy to diminish the force of this objection, by proposing a more complicated arrangement; but it would seem preferable to leave the matter to the prudence of future Governments. The plan aims at encouraging the landholders to look forward with hope and confidence for nearly a century; and, ultimately, to restore unimpaired to the Government the unshackled power of taxation and of remission of taxation. To attempt more would be to exceed the reasonable bounds of prospective legislation.

I do not know that my plan may not have to encounter an objection of a very opposite nature to that of its being unfavourable to the landholders. Whether it may not be urged against it, that the improvement of the land revenue, which it promises, is inadequate to the reasonable expectations of the state.

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To such an objection I should first answer, that I only propose the scheme as applicable to estates which may be judged ripe for permanency of settlement. That the scheme is not meant to apply to estates on tracts, which hold out any just and solid hope of improvement consistent with a large and rapid augmentation of the revenue.

But I should also observe, that a great portion of the Ceded and Conquered Provinces is indisputably very heavily assessed: that, according to all concurring opinions, neither the means, nor perhaps the feelings of the landholders and agricultural population of those provinces, will admit generally of any, but the most moderate and gradual increase of the revenue. To the greater part of those provinces, therefore, I hold to be applicable a scheme which balances between the two extremes of renouncing for ever the essential prerogative of imposing or remitting taxation, or of continuing, by undefined exaction, to press upon the resources, the hopes, the spirits, and the affections of the people.

But in proposing to apply the scheme to the Ceded and Conquered Provinces, there remains the great question, how far the measure would be compatible with the pledges of a permanent settlement held out to the people by this Government and the authorities in England? Referring to the observations contained in the commencement of this paper on the nature of those pledges and the circumstances which have followed them, those pledges do not, according to my present judgment, oppose any valid obstacle to the application of the scheme to the Ceded and Conquered Provinces. But the question merits, and will doubtless receive, all the attention due to every question which involves the public faith.

The effect of the measure upon the public mind is another most important consideration.

It has been suggested, that the delay which has taken place in redeeming the pledges held out to the people of a permanent settlement has excited serious discontent, and the adoption of the measure has been urged as a matter of high political expediency.

That our revenue system has excited much discontent in the Ceded and Conquered Provinces, I think there is every reason for believing.

The frequency of the settlements, the rapidity with which the assessment has been augmented, the mode in which the settlements have been formed (as I have attempted to describe it in a former part of this paper), are circumstances in themselves sufficient to account for the discontent which has prevailed.

But that, unfortunately, has not been all.

The inefficacy of our system to protect the agricultural community in the enjoyment of their tenures, rights, and privileges, the extensive changes of property operated by public sales of land for revenue arrears, the grievous abuses which have too often attended those transfers, may unquestionably be alleged as additional powerful causes of discontent; I might say, disaffection.

Mr. Secretary Mackenzie, in his valuable report upon the settlements of the Ceded and Conquered Provinces, has justly remarked the great, and by no means unsuccessful, exertions of the Board of Commissioners to remedy those evils: but he has also observed, what the Board have themselves with great candour admitted, that the wide extent of territory placed under their management, the limited command which it was possible to give them of qualified British servants, with the precipitation and confusion inseparable from frequent and simultaneous settlements of such large tracts, have rendered their able and zealous endeavours very inadequate.

With respect to the dissatisfaction caused by the present system of assessment, it appears to me that what the people desire is relief against the evils which they suffer from that system. If they have shewn great anxiety for a permanent settlement upon the principle of fixing the jumma in perpetuity, it is because that is the only mode of affording them relief which has yet been presented to their minds. I should accordingly be sanguine, that a plan which, like mine, would afford them, for nearly a century to come, a solid barrier against

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against indefinite arbitrary exaction, and which, in consequence, would enable them and their posterity to look forward for that long period with hope and confidence, would be received by them with eager welcome and cordial gratitude.

This is not the place to enter upon a discussion of the means fit to be taken for correcting those other evils at which I have pointed as additional causes of discontent: but it is with the highest satisfaction I state, that the Government has resolved to pursue all the measures now within its power, to retrieve and maintain the rights and interests of the agricultural community.

If these two great objects, that of assuring the people against undefined and arbitrary exaction, and that of maintaining unimpaired their tenures, rights, and privileges, were once happily accomplished and united, I should entertain little fear of any feelings that could be excited by the denial of a particular mode of permanent settlement.

It is now about thirty years since the permanent settlement was concluded in the Lower Provinces, and about twenty-five years since it was concludedin the province of Benares. If a plan similar to that which I have suggested had been followed in those settlements, it would by this time have been about twenty years in operation in the Lower Provinces, and about fifteen in Benares. I have had the curiosity to cause a calculation to be made of the possible increase of the land revenue which such a plan would have produced down to the present period. The only principle upon which the calculation could well be made, was that of the increase having been uniformly imposed without any deduction. That principle is too favourable; but after any deduction on that account which may be deemed reasonable, the statements of the calculation which accompany this minute exhibit an important result. They shew an increase upon the Lower Provinces of Sicca Rupees 26,80,000, and upon Benares of Sicca Rupees 2,55,000; and from this period the increase would, of course, have proceeded with a great and accelerating power.

The statements also shew the whole sum which would have been levied under the plan in addition to the original jumma down to the present period, amounting for the Lower Provinces to Sicca Rupees 2,81,40,000, and for Benares to Sicca Rupees 20,40,000. They further exhibit the amount of the annual payments improved at compound interest at the rate of eight per cent., though it might be fallacious to attach much importance to that result. That amount for the Lower Provinces is Sicca Rupees 4,92,83,391, and for Benares Sicca Rupees 30,43,910. 2. 7.

Down to the year 1840 the increase on the jumma of the Lower Provinces would, according to the calculation, have risen to Sicca Rupees 1,07,08,000; on the Benares jumma to Sicca Rupees 8,50,000; giving a total increase of Sicca Rupees 1,15,58,000.

I will now conclude. To the points which this paper comprehends I attach great, perhaps undue importance: to my own observations upon them, none, but as they may promote inquiry. I quit the subject with the satisfaction of knowing that it will be fully considered in this country with all the talents and experience which the British public officers can bring to the discussion, and that it will also undergo the deliberate examination of the Authorities in England, who will have it in their power to call to their aid information upon the principles of political economy and general legislation which is not at the command of this Government.

(Signed) JAMES STUART.

LOWER

LOWER PROVINCES.

YEARS.	Principal.	Interest at Eight per Cent.	Total received in each Year.	Total bearing Interest in ensuing Years.
	S. Rupees. A. P.	S. Rupees. A. P.	S. Rupees. A. P.	S. Rupees. A. P.
30th April 1801.....	1,34,000 0 0	Nil.	1,34,000 0 0	1,34,000 0 0
..... 1802.....	2,68,000 0 0	10,720 0 0	2,78,720 0 0	4,12,720 0 0
..... 1803.....	4,02,000 0 0	33,017 9 7	4,35,017 9 7	8,47,737 9 7
..... 1804.....	5,36,000 0 0	67,819 0 1	6,03,819 0 1	14,51,556 9 8
..... 1805.....	6,70,000 0 0	1,16,124 7 8	7,86,124 7 8	22,37,681 1 4
..... 1806.....	8,04,000 0 0	1,79,014 7 0	9,83,014 7 0	32,20,695 8 4
..... 1807.....	9,38,000 0 0	2,57,655 9 7	11,95,655 9 7	44,16,351 1 11
..... 1808.....	10,72,000 0 0	3,53,308 0 8	14,25,308 0 8	58,41,659 2 7
..... 1809.....	12,06,000 0 0	4,67,332 10 11	16,73,332 10 11	75,14,991 13 6
..... 1810.....	13,40,000 0 0	6,01,199 4 10	19,41,199 4 10	94,56,191 2 4
..... 1811.....	14,74,000 0 0	7,56,495 3 11	22,30,495 3 11	1,16,86,686 6 3
..... 1812.....	16,08,000 0 0	9,34,934 13 4	25,42,934 13 4	1,42,29,621 3 7
..... 1813.....	17,42,000 0 0	11,38,369 10 4	28,80,369 10 4	1,71,09,990 13 11
..... 1814.....	18,76,000 0 0	13,68,799 3 6	32,44,799 3 6	2,03,54,780 1 5
..... 1815.....	20,10,000 0 0	16,28,383 2 6	36,38,383 2 6	2,39,93,173 3 11
..... 1816.....	21,44,000 0 0	19,19,453 12 11	40,63,453 12 11	2,80,56,627 0 10
..... 1817.....	22,78,000 0 0	22,44,530 1 10	45,22,530 1 10	3,25,79,157 2 8
..... 1818.....	24,12,000 0 0	26,06,332 8 4	50,18,332 8 4	3,75,97,489 11 0
..... 1819.....	25,46,000 0 0	30,07,799 2 0	55,53,799 2 0	4,31,51,288 13 0
..... 1820.....	26,80,000 0 0	34,52,103 0 10	61,32,103 0 10	4,92,83,391 13 10
	2,81,40,000 0 0	2,11,43,391 13 10	4,92,83,391 13 10	

N. B. The permanent jumma of the Lower Provinces was Sicca Rupees 2,68,00,000, one-half per cent. upon which is Sicca Rupees 1,34,000. The settlement was generally concluded in A. D. 1790: hence the increase, according to the plan, would have been leviable from 1801.

BENARES.

BENARES.

YEARS.	Principal.	Interest at Eight per Cent.	Total received in each Year.	Total bearing Interest in ensuing Years.
	S. Rupees. A. P.	S. Rupees. A. P.	S. Rupees. A. P.	S. Rupees. A. P.
30th April 1806.....	17,000 0 0	Nil.	17,000 0 0	17.000 0 0
..... 1807.....	34,000 0 0	1,360 0 0	35,360 0 0	52,360 0 0
..... 1808.....	51,000 0 0	4,188 12 10	55,188 12 10	1,07,548 12 10
..... 1809.....	68,000 0 0	8,603 14 6	76,603 14 6	1,84,152 11 4
..... 1810.....	85,000 0 0	14,732 3 6	99,732 3 6	2,83,884 14 10
..... 1811.....	1,02,000 0 0	22,710 12 9	1,24,710 12 9	4,08,595 11 7
..... 1812.....	1,19,000 0 0	32,687 10 7	1,51,687 10 6	5,60,283 6 1
..... 1813.....	1,36,000 0 0	44,822 10 9	1,80,822 10 9	7,41,106 0 10
..... 1814.....	1,53,000 0 0	59,288 7 9	2,12,288 7 9	9,53,394 8 7
..... 1815.....	1,70,000 0 0	76,271 9 0	2,46,271 9 0	11,99,666 1 7
..... 1816.....	1,87,000 0 0	95,973 4 7	2,82,973 4 7	14,82,639 6 2
..... 1817.....	2,04,000 0 0	1,18,611 2 5	3,22,611 2 5	18,05,250 8 7
..... 1818.....	2,21,000 0 0	1,44,420 0 8	3,65,420 0 8	21,70,670 9 3
..... 1819.....	2,38,000 0 0	1,73,653 10 4	4,11,653 10 4	25,82,324 3 7
..... 1820.....	2,55,000 0 0	2,06,585 15 0	4,61,585 15 0	30,43,910 2 7
	20,40,000 0 0	10,03,910 2 7	30,43,910 2 7	

N. B. The permanent jumma of Benares was Sicca Rupees 34,00,000, one-half per cent. upon which is Sicca Rupees 17,000. The settlement was generally concluded in A. D. 1795: hence the increase, according to the plan, would have been leviable from 1806.

RESOLUTION

RESOLUTION of GOVERNMENT,
Dated the 22d December 1820.

Resolution of Government, 22 Dec. 1820.

Settlement, &c. of the Ceded and Conquered Provinces.

EXTRACT from the Proceedings of his Excellency the Most Noble the Governor-General in Council in the Territorial Department, under date the 22d December, 1820.

Read again the Revenue Proceedings dated 17th December 1819, containing the Resolutions of Government on the General Letter from the Honourable the Court of Directors in the department of the Ceded and Conquered Provinces, bearing date the 15th January 1819.

Read also the separate Revenue Proceedings, dated 16th September last.

The Governor-General in Council proceeds to record the following Resolution, explanatory of the views and intentions of Government on several of the most important points connected with the revenue administration of the provinces in which the assessment is still variable, to be communicated to the public officers employed in the civil government of those provinces, for their information and guidance.

RESOLUTION.

1. IT appears to be highly desirable, that the public officers employed in the administration of the provinces in which the assessment is still variable, should be early apprized of the general principles on which it is the design of Government that the future settlements of the land revenue should be made. On some important points, indeed, Government must await a communication of the sentiments and views entertained by the authorities at home; but whatever may be their ultimate decision, it will equally be necessary for the public interests, that all the circumstances by which the Government demand ought to be regulated should be carefully ascertained, that the relative rights and interests of the different classes connected with the land should be diligently studied, and that the fullest possible information in regard to both should be accurately and systematically recorded.

2. The means of effecting these objects will doubtless be found to differ considerably in different districts. The complete attainment of them must be the work of a long series of years, and the fruit of various opportunities of minute local research: but it is not less important, that the public officers should have them in view at all times and in all situations; and especially, that in the interval which must elapse before a permanent settlement can be extended to the Ceded and Conquered Provinces, the Revenue officers should constantly keep in mind the various and important facts and principles which must be ascertained and determined, in order to secure for the people the full benefit of a perpetual limitation of the Government rent.

3. Under these circumstances, it appears to his Lordship in Council to be proper to explain to the two Boards of Commissioners in the Central and Western Provinces, and to the Commissioner in Cuttack, the general views and wishes of the Honourable Court in regard to the settlement of the land revenue in the Ceded and Conquered Provinces, as well as the sentiments entertained by Government on the subject, as far as it has yet been able finally to decide; and, at the same time, to communicate such detailed observations and orders, as may serve to indicate distinctly the points to which the attention of the Revenue authorities is chiefly to be directed, and the questions to be discussed and determined.

4. It will then belong to the abovementioned authorities to convey to the several Collectors under their control such instructions as may prepare them for giving full effect to the views and wishes of the Honourable Court and of Government; and it will likewise, of course, be their duty, as the immediate advisers of Government, to submit a free and full exposition of their sentiments, both on the general principles of the system to be hereafter pursued, and in regard to the detailed arrangements by which the objects in view may most successfully be accomplished.

5. The Honourable Court have announced their determination, "that no "settlement shall be declared permanent till the whole of the proceedings

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" preparatory to it have been submitted to them, and till the Resolutions of " this Government have received their sanction and concurrence." They further consider it essential to their judgment on the adequacy and stability of any settlement submitted for their confirmation, not merely that they should have more ample information than has yet been furnished respecting the general nature and resources of the districts, the extent of the land cultivated and that capable of being made so, and the quality and value of the produce, but likewise that they should receive a full and particular detail of all local tenures and usages, of the rates of rent and the modes in which it is collected and distributed, of the constitution of the village communities and the rights and interests of the classes composing them, of the character and habits of the people, and generally, of all points relating to the internal condition of the country.

6. With reference to the orders and instructions of the Honourable the Court of Directors, the Secretary has submitted, along with the memorandum recorded on the 16th September last, the heads of a plan for the future settlement of the Ceded and Conquered Provinces, and for the better determination of private rights connected with the land.

7. His Lordship in Council is disposed generally to accede to the outline of the scheme traced in that paper, and entirely approves the deliberation and caution with which it is proposed that the revision of the settlement, with a view to permanency, should be conducted. It embraces, however, various points on which his Lordship in Council is not yet prepared finally to decide, and some of which the determination must rest with the Authorities at home.

8. In the mean time, the annexed extract from the letter recently addressed to the Honourable Court * will explain to the Boards the leading principles by which

* " 6. It is, then, our unanimous opinion, that the system of a permanent settlement of the " land revenue, either upon the principle of a fixed jumma, or of an assessment determinable by a " fixed and invariable rate, ought to be extended to the Ceded and Conquered Provinces, as soon " as it may be practicable fully to ascertain and accurately to record the value and capability of " the individual mehals to be assessed, and the rights and privileges of the various classes having an " interest in the land, and to frame such provisions (founded on the ascertained usage of the " country) as shall appear necessary for their future security.

" 7. We are equally unanimous in opinion, that the extension of a permanent settlement to the " provinces in question, without a minute investigation of the nature above indicated, would involve " the risk of a considerable sacrifice of revenue, and the still more serious evil of leaving in jeopardy " the rights and properties of a large body of your subjects.

" 8. It is, therefore, our anxious desire, that the settlement should be made deliberately, village " by village, and that there should be united with the revision of the assessment and the investiga- " tion of the extent and produce of the lands belonging to each village, the object of ascertaining " and recording the fullest possible information in regard to the tenures by which the land is held, " and the rights, interests, and privileges of the various classes of the agricultural community.

" 11. The arrangement so conducted will, from the very nature of the case, involve much detailed " and laborious research, of which the objects can be successfully accomplished only in a long " period of time, even although we possessed a much more extensive selection of proper agents " for the work than the exigencies of other branches of the public service will permit us to make.

" 12. The same circumstance will render it, in our judgment, indispensably necessary that the " ultimate settlement should be so made, as to take effect not simultaneously throughout the pro- " vinces, but in certain portions only of the country in each year, according as the Collectors may " be found able to execute, and the Boards efficiently to superintend the detailed arrangements in " each individual case.

" 16. The existing settlement in the Ceded Provinces will expire with the fusly year 1229, or " September 1822; and for several years, therefore, we must necessarily have recourse to temporary " arrangements in the revenue administration of them.

" 17. We cannot, probably, hope to receive your Honourable Court's final commands on a ques- " tion involving interests of so much magnitude previously to the expiration of the above period. " It will then, of course, be necessary either to take fresh engagements from the Zemindars, or to " continue the existing settlement for a further term; and it would indeed, we conceive, be of " considerable advantage, to determine the point before the Zemindars shall make their arrange- " ments for the cultivation of their lands in the last year of their present leases. This they will " have to do in Assar 1228 F. S., or July 1821 A. D.

" 18. It must naturally be our wish to avoid the adoption of any measure which might be, in any " degree, calculated to interfere with the fulfilment of the ulterior views which you may see reason " to adopt; and it would consequently, be very satisfactory to us to receive, before the above date, " a general explanation of the line of procedure which your Honourable Court may deem most " proper to be pursued preliminary to a perpetual settlement; or, should you deem it more advisable, " a settlement for a long term of years.

" 19. It

which his Lordship in Council proposes to be guided in the future settlement of the provinces in question.

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9. It appears also to his Lordship in Council to be proper to transmit to the Board of Commissioners and to the Commissioner in Cuttack a copy of the above-mentioned portion of the Secretary's Memorandum, in order that they may furnish Government with a detailed report of their sentiments on the measures suggested in it, and that they may state, for the information of Government, within what time, and with what agency it may appear to them practicable to effect a settlement of the land revenue of the districts subordinate to their control, and an inquiry into the tenures and circumstances of the people, in the manner proposed.

10. To a variety of points, however, it will be useful specifically to direct the researches and deliberations of the public functionaries, that the nature of the information to be supplied may be distinctly apprehended, and that the future revenue administration of the country may be founded on a deliberate review of the system followed in the past.

11. The investigation directed by the Honourable Court may be divided into two branches: first, that which relates to the extent and productive powers of the land; and, secondly, that which would determine the rights and interests of the persons by whom it is occupied, owned, or managed. This division of the subject it appears convenient to adopt: but it must ever be recollected, that the most complete ascertainment of the former point would not suffice to determine the amount of jumma properly demandable by Government, unless (what could, of course, be admitted only after a very minute inquiry) it were assumed that no variety of tenure, and no distinctions between the different persons occupying the soil, do exist.

12. Such a state of things, however, will apparently be very rarely met with in the provinces subordinate to this Presidency. The rules by which the conduct of former Governments of this part of India were regulated, where any fixed principle or rule can be traced, would appear, indeed, to have justified such a demand on the part of the Revenue officers, as would rarely have left a rent, properly so called, to be enjoyed by any individual or class of individuals. In most instances, probably, the value of land to its proprietor (with exception, of course, to the cases in which the Government rent was assigned to him by special grant) would be found not materially to exceed the charge at which it had been brought into cultivation. Still it appears certain, that a variety of circumstances had tended to introduce and maintain a considerable variety in the rates of rent demandable by Government or by the Sudder Malguzar, beyond what the mere situation and circumstances of the land, and the quality, quantity, and value of its produce, would account for. Our Government has at all times recognized the justice and expediency of attending to such local usages, however much our institutions may, in practice, have failed to uphold them: and it is plain that, with reference to this principle, the accurate ascertainment of the rights and interests of the several classes of the agricultural community is essential to the just determination of the quantum of revenue to be demanded from the country.

13. On the importance of such inquiries to the future administration of civil justice it must be necessary to insist; and Government has every day more and more reason to be satisfied, that a new settlement of the jumma affords a facility in conducting them, which, if the opportunity be neglected, it will be vain to look for under the system of a perpetual settlement.

14. It

" 19. It is now, we believe, admitted without contradiction, that the terms of the past settle-
" ments have been too short; and we are satisfied, therefore, that your Honourable Court will
" readily allow us to exercise a considerable latitude of discretion, in enlarging the term of the
" temporary leases which it may be necessary hereafter to grant.

" 20. We are satisfied that the most beneficial consequences would, in many instances, flow from
" our being enabled to extend temporary leases to a term of ten or fifteen years; and your
" Honourable Court may rest assured, that we should never exercise a power to that effect without
" the most careful consideration.

" 21. A distinct and early knowledge of your sentiments on this point would be very useful, in
" guiding our deliberations on the specific course to be pursued on the expiration of the present
" settlement."

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14. It appears, therefore, to be in the highest degree desirable, that the Revenue officers, on all occasions of a settlement being concluded by them, and especially when it shall be proposed to fix the assessment in perpetuity, should combine with the revision of the jumma the object of ascertaining and recording the tenures, rights, and privileges of all persons possessing an interest in the land; and wherever circumstances may interpose to prevent the full accomplishment of both these objects, the arrangement must necessarily be considered to be essentially defective and incomplete.

15. In determining the value of any particular estate, the first inquiry may naturally be directed to the extent of the land comprized in it, and the proportion cultivated and uncultivated. It would appear that the means heretofore used for determining those points are far from perfect. The inaccuracy, indeed, of the statements furnished at past settlements may, in part, be attributed to the haste with which the operations of the Revenue officers were necessarily conducted. A leisurely course of proceeding, which would have enabled the Collectors to effect the settlement of their districts, village by village, during the favourable season of the year, to have examined the accounts of each, to have personally superintended any measurements that might have been undertaken, to have held the mofussil officers answerable for any material error, and to have limited the engagement of Government to the specific lands entered on the record, would doubtless have gone far to secure them from any material error. Government is, however, abundantly sensible of the advantages which would result from a survey conducted by professional persons; and though those advantages must probably be purchased at a considerable expense, his Lordship in Council is by no means prepared to relinquish the design of constituting an establishment for the purpose of effecting them, generally or partially.

16. Under the directions of the Honourable Court, the attention of Government has naturally been directed to the revenue survey made by the orders of the Government of Bombay, a specimen of the work having been obtained from that Presidency.

17. That survey would appear to have been conducted by a Committee of officers also charged with the duty of adjusting the Government revenue, and more especially of determining on claims to hold land free of assessment. Their labours appear to have included a careful survey, and the construction of an accurate map of each village and the land belonging to it; a measurement and bounding of each lakeraje tenure (the excess beyond that specified in the title deeds being resumed), a separate measurement of the cultivated malguzarry lands, of the parcels of waste fit for cultivation, of the grass lands, of good soil and of the land absolutely barren, all these being distinctly shewn on the map. The survey was accompanied by an account of the number of houses and of the population, with the amount of the Government revenue, the village expenses, and other miscellaneous cesses, the nature and extent of all the lakeraje lands being specially noted with references to the number of each upon the map.

18. A minuter village survey, exhibiting in the map the limits and extent of each field and the number of trees growing therein, with a statement specifying the name of the occupant of each field and the rent paid by him, was likewise tried, but abandoned as too laborious and expensive; and such a field survey is, the Governor-General in Council apprehends, now generally admitted to be fallacious, as a means of adjusting any permanent assessment.

19. The general survey, which formed a complete and palpable record of the extent and limits of each village, and of the distribution of its lands under the heads above noticed, would appear to embrace almost every thing that could be desired, either for revenue or judicial purposes; and a more detailed course of proceeding in regard to this Presidency would appear to be entirely out of the question.

20. It seems probable, indeed, that we must rest satisfied with a more general survey.

21. The district of Baroach (to which alone the papers received from Bombay refer) appears to contain only $430\frac{9}{100}$ square miles, of 640 English acres

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acres each. The survey, including the investigation of claims of lakeraje lands, appears to have occupied the Surveyor and his assistants more than two years and a quarter. More particular information in regard to the number of Surveyors employed, and the general nature and extent of the establishment entertained, has been solicited from the Government of Bombay; and until that is received, no precise or conclusive judgment can be formed in regard to the charge that would be incurred by the adoption of a similar arrangement on this side of India.

22. It is, indeed, stated by the Honourable the Court of Directors, that "the revenue recovered in one small district only has amounted to an annual "income considerably exceeding the estimated charge for surveying the "whole district;" and the extent alone of the Ceded and Conquered Provinces would not, therefore, justify the entire abandonment of the design of adopting a similar plan of operations under this Presidency, though a long period must necessarily elapse before the scheme could be completely carried into effect.

23. The district in question, however, would appear to be highly productive. The assessment, independently of miscellaneous receipts, is stated at Rupees 10,48,787, derived from 177,055 English acres, or 348,845 beegahs of productive land, the waste being 96,726 beegahs. The number of villages is stated at 162, containing 22,753 houses and a population of 97,874 souls.

24. Contrasting these results with the assessment of our provinces, it is clear that the expenses of a survey must bear a greatly higher proportion to the Government assessment; and it is, consequently, the more necessary to observe a strict economy in any scheme that may be adopted, to confine the survey to objects of clear utility, and especially to employ for the details of the arrangement a cheaper agency than that of European officers.

25. Thus Furruckabad, the least considerable of our districts, and assessed with a revenue little exceeding that of Baroach, *viz.* Rupees 10,53,075, is stated to contain 34,78,979 beegahs; or (assuming the beegah at three to the English acre) 11,59,659 acres: *i. e.* about 1,812 square miles, being more than four times the area of the last-mentioned district. The villages, too, in Furruckabad exceed those of Baroach in a much higher proportion, being stated at 2,880.

26. If the survey were confined to the fixing of the limits of estates (to be marked off by the Revenue officers with a double line, in the case of disputed boundaries requiring adjustment), the labour would, of course, be comparatively lightened, and a pergunnah or district survey, marking merely the position of villages and fixing the extent of the larger divisions, could probably be completed at a moderate charge, and certainly within the time necessary for the Revenue officers to collect and record the information to be required from them previously to the formation of a permanent settlement.

27. It is the design of Government again to refer this question to the Surveyor-General, who will be requested, after obtaining from the Revenue Boards such information as he may require in regard to the nature, number, and supposed extent of the several local divisions of the country, to report his opinion as to the practicability and probable expense of effecting a survey on each of the abovementioned plans, or on any other principle which he may think preferable.

28. In the mean time, however, the Revenue officers must proceed to ascertain the extent and boundaries of villages and the state of their cultivation, by such means as are within their reach. Several of the Collectors are themselves, probably, able (and the acquisition of the knowledge, as it is highly desirable, so it is a matter of little difficulty) to effect such occasional measurements as would tend effectively to check imposition: and if the investigation be carefully superintended by those officers on the spot, and conducted with sufficient leisure, his Lordship in Council would hope that no material error would be committed, though the record of the information will be comparatively rude and unsatisfactory.

29. All settlements for extensive estates will, of course, be made by villages, the government pottah securing the Malguzar only from further demand on

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account of the villages specified in it and in the Government records, or new villages established in lands specifically provided for. All villages not recorded to be liable to assessment.

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30. It may be desirable to extend the principle strictly to all land in excess of the recorded ruckba, with a certain allowance for error.

31. Some such reservation would appear to be especially necessary where farmed mehals may be mingled with those settled in perpetuity; and still more, where it may be designed to reserve any adjacent wastes: the example of Benares proving, that without a distinct ruckbabundy to refer to, it is scarcely possible to detect the encroachments of the neighbouring Zemindars; and the point to be aimed at, however difficult of attainment, being the formation of such a record of landed property as shall fully account for the whole land contained within the provinces in question, and as shall accurately shew how far Government derives a Revenue from each beegah, or has alienated or compounded for its right.

32. His Lordship in Council will only further remark in this place on the necessity of great accuracy in regard to the size of the beegah, compared with some fixed standard, a particular notice of which must, therefore, be entered in the settlement accounts of each village.

33. The Honourable the Court of Directors have not yet stated what extent of uncultivated land they will consider sufficient to exclude an estate from the benefit of the provisional promise of a perpetual settlement, and the local circumstances of different districts may oppose the adoption of any strictly uniform scheme; but the despatches of the Honourable Court sufficiently shew their desire, that all extensive tracts of waste or uncultivated lands may be reserved.

34. Particular attention, therefore, must be paid to the proportions of the cultivated, and uncultivated and waste lands, stated to be contained in each village, so that they may be classed accordingly, with reference to the ultimate decision of the Authorities at home.

35. Where the land stated to be absolutely waste is particularly large, (and in several the settlement accounts of the Western Provinces shew a great extent of such land), an explanation of the circumstance and of the nature of the land ought to be furnished.

36. In particular situations, too, in which there may appear grounds to suggest the execution of public works as an advantageous means of promoting the cultivation of tracts now uncultivated, the prospect will, of course, be noticed, and the expediency of any special reservation founded on it will become matter of discussion.

37. The probable effects of long leases, and especially of a permanent settlement, in enabling the Zemindars to undertake the construction of wells and water-courses, and other works by which lands hitherto uncultivated may be brought under tillage, as well as the natural tendency of national improvement to render profitable lands requiring the more expensive processes for their cultivation, will naturally be adverted to. Nor ought the probable introduction of a better system of agriculture, an object which may very fitly engage the particular attention of the Revenue authorities, to be entirely overlooked; and generally, indeed, the grounds on which the Revenue officers may deem it necessary or expedient to leave to the Zemindars any considerable proportion of waste or uncultivated lands must be fully explained, and the advantages and disadvantages of the measure, not only in its effect on the public resources but also in its possible influence on the direction of agricultural industry and capital, ought to be maturely weighed.

38. It will also deserve consideration, whether it may not be expedient distinctly to subject to taxation the produce of the uncultivated lands and the cattle which graze in them, where the latter shall not be employed in tillage but shall form a separate source of profit to the Zemindar: and this point, indeed, will be embraced in the more general question, as to the items which are to form the basis of the public assessment.

39. Adverting to the importance attached to the services of the Meerdahs in conducting inquiries of this nature, it will deserve consideration, whether some

some further addition should not be made to the allowances of that class of officers: and on this point the Board of Commissioners will be requested to report their sentiments.

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40. When the extent of each village, and the proportions of cultivated and uncultivated lands are determined, it will remain to investigate and record all the circumstances which must necessarily affect the rate of assessment, the different descriptions of the land, the different productive powers or different situation of lands coming under the same general description, and the different classes of occupants.

41. The accounts furnished to Government must necessarily give results more general than are contained in the detailed proceedings on the settlement of each village, and the means of acquiring all the desired information may not in every case be possessed. It is still, however, very desirable to require reports, even on points which are in their nature most detailed, and on which average statements only can be furnished, since the preparation of them will, at least, tend to draw the attention of the executive officers pointedly to the matters proposed for their report.

42. The same principle suggests the expediency of directing the efforts of all to the attainment of objects which a few only may be able completely to attain; since, even in cases of failure, the fruits of honest and zealous exertion will not be lost.

43. His Lordship in Council doubts not, indeed, that the result of the suggested inquiries will afford to Government a great body of the most important and useful information, and that no injunctions can be necessary to stimulate the officers on whom the duty may devolve, to the zealous performance of a work, the successful completion of which will at once be so honourable to themselves and so extraordinarily beneficial to the country.

44. It being the desire of Government that the proceedings held by the Collectors on the settlement of the land revenue should serve as a record for the guidance of the courts of judicature, especially in regard to the rights of the khood khoost or chupperbund Ryots, where there may exist any such class possessing a prescriptive hereditary right of occupancy, and of the village Zemindars and Putteedars, or other joint sharers of estates, or other persons whatsoever possessing a right of property in the soil, and paying their rent or revenue to a Sudder Malguzar or intermediate manager, the Collector's proceedings ought to contain a careful ryebundy of each village, with a particular detail of the conditions under which the land is held, the mode in which the rents or revenue of the different descriptions of it, or parcels occupied by different classes are determined and paid, the respective shares of the Zemindar and Ryot in lands cultivated under butaie or kunkoot engagements, the proportions in which the crops are divided and the manner in which their value is settled, the principle by which claims founded on occasional loss are adjusted, the terms on which the cultivation of new lands is undertaken, the privileges and perquisites of the Sudder Malguzars, or of the Maliks, Thakoors, Mocuddims, or other head men and their relations, the rights attaching to trees and their produce, the contributions and collections on account of pasturage whether in kind or money, the cesses levied from shop-keepers and manufacturers and other residents, not being cultivators, the allowances in land, money, or grain, paid to the village officers, and the mode in which those of the two latter descriptions are paid or collected, with all customs and usages connected with the land and territorial revenue.

45. The reports and accounts to be furnished by the Collectors, for the information of Government or the Authorities at home, will also be expected to contain information in regard to the quality of the soil, the articles of produce, the rates of rent and the mode in which it is paid and adjusted, the situation of the land with reference especially to nullahs or wells, to the facility or otherwise of applying artificial irrigation, and the liability of the crops to failure from calamity of season or other causes. They will also explain the general character and circumstances of the population, and especially the persons with whom the settlement is made or in whom the property and possession of the land is vested, the description of tenures, the general

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general frame of the village communities, their leading men and classes, their officers with their respective functions and means of support, and the degree of force and vigour in which these institutions actually exist, noticing particularly the prevalence or otherwise of the putteedarry or byachara system.

46. The condition and rights of the cultivators, not proprietors, will likewise be fully discussed by them, and the different classes carefully distinguished.

47. The extent to which hired labourers or slaves may be employed, with the usual wages of the former, are also matters which Government and the Authorities at home will desire to have explained.

48. The dependance of the cultivators on the support of Mahajuns, the ordinary interest of money, the expenses and profits of different kinds of culture, the general state of trade and the markets on which the agricultural community depend for the sale of their produce, and the facilities enjoyed by them for converting it into money to meet the Government demand, will naturally form the subject of inquiry and report. On these, and such other points relative to the statistics of the country and the condition of its inhabitants, the Collectors ought to prepare separate reports for each pergunnah of their respective districts, noticing them also in the form of marginal notes to the settlement accounts of the villages, in so far as they may influence the amount of the assessment. The Collectors will, of course, be sensible of the necessity of explaining the mode in which the information communicated by them is obtained, and the authority on which the facts stated may rest. In cases in which circumstances may prevent the accurate ascertainment of the assets of estates by direct means, and the estimate of them may be formed on a reference chiefly to the amount of revenue which it may have been found practicable to procure, the circumstance must, of course, be candidly stated; scarcely any of the duties belonging to the civil functionaries in this country being more important, than that of freely and fully explaining the actual state of things, when opposed to the expectations or wishes of Government.

49. With respect to the details of the manner in which the inquiries of the executive authorities are to be conducted, his Lordship in Council must rely chiefly on the local knowledge and experience of the Boards. They will, of course, communicate to the several Collectors under them such general and special instructions as may be necessary for their guidance. A variety of points must naturally occur in the course of the settlement which it is impossible now to anticipate; but when a reference from any Collector may involve any general question, it will be desirable that the Board should communicate the correspondence to the other officers under them, and that a distinct record of all such instructions should be prepared and transmitted from time to time to Government. His Lordship in Council will only, therefore, remark generally, that the value of the information obtained from the native officers, and especially that of the dowls, or estimates of assets, which they may furnish, will probably be in exact proportion to the degree in which they may perceive that their superior exercises an efficient system of personal control, and is prepared to apply unexpected checks, in a certain proportion of cases, as a test of their accuracy in regard to the remainder. The successful completion of the work in all its branches must, indeed, mainly depend on the personal activity, industry, and intelligence of the European officers, and their readiness to admit and encourage all classes of the people to a free and unrestrained access to their presence.

50. Supposing a very minute knowledge of the country to be obtained, it will not the less be necessary, as remarked in the paper above mentioned, to warn the Collectors against the risk of over-assessment, and to impress upon them the necessity of being guided chiefly by a reference to past collections, of sifting jealously the grounds on which any considerable increase in the jumma may be proposed, and of using measurement, survey, and estimates, rather as a check to fraud than as a means of conclusively determining the Government demand.

51. The observation seems just, that one of the disadvantages of a very minute inquiry, of the nature above referred to, is its tendency to lead to over-

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over-assessment: that when the Collector has before him the extent and produce of each field, he is very apt to form an exaggerated estimate of the revenue to be drawn from the country, seldom making sufficient allowance for the accidents that disappoint the hopes of the husbandman or those that limit the collections of the Zemindar; calculating the payments of the Ryots by the utmost amount which the Malguzar is entitled to demand, without sufficient advertence to the abatements ordinarily allowed from the gross jummabundy; assuming, generally, too high an average produce, and a price fixed rather by the well-regulated commerce of the wealthy Mahajun than the hurried sales of the needy Ryot; forgetting that the plentiful year may glut the market, while in the year of scarcity the consumption of the Ryot and his cattle may leave him little on which to obtain an enhanced value; and further, overlooking the fact, that a poor and improvident people can scarcely be expected to accumulate in favourable times the means of meeting seasons of calamity.

52. The particular attention of the Boards will naturally be directed to the object of avoiding the evils of over-assessment, by which all the advantages contemplated in the perpetual settlement would be lost, or the attainment of them at least greatly retarded.

53. With respect to the malikana, or other allowance to be assigned to recusing proprietors in the Western Provinces (a point which naturally belongs to the consideration of the means of preventing, or at least mitigating the evils of over-assessment), various difficulties have hitherto prevented Government from coming to any final determination. In Cuttack, indeed, the principle has been already adopted, of assigning an allowance, varying from five to ten per cent.; and the same rate it will probably be expedient to assume in the Western Provinces. Several distinct provisions, however, will apparently be required for apportioning the allowance in the case of joint estates, varying with the variety of tenure. Any nankar or other allowance now received by the ousted proprietors in consideration of their proprietary right, will, of course, be deducted from the malikana to which they would otherwise be entitled. Special provisions will likewise apparently be required, for the case of proprietors who may continue in the occupancy of their tenures, whilst the mehal in which they are included is let in farm or held khâss: that is to say, Zemindars who may cultivate or lease their lands and pay the revenue to the farmer or to the Government officer, as well as for that of proprietors who may continue, as appears not unusual, to draw allowances of any kind from the Ryots of the lands farmed or held khâss, in virtue of their proprietary title. In the former case, it may probably be the most expedient course to allow or continue to the cultivating proprietor an abatement in the rent of the land occupied by him, as seems ordinarily the case with the seer land held by the Maliks or their immediate relations. In the latter, the Boards will consider how far it may be advisable to sanction the practice, as a means of maintaining the natural connection of the proprietor and his tenantry, notwithstanding his temporary exclusion, the continuance of the indulgence being in all cases made dependant on good behaviour, in so far, at least, as that it shall be liable to cease in the event of the proprietor's obstructing the arrangements of the farmer or Government officers. It will further be necessary to provide specifically for regulating the amount of malikana, according to the real extent of the property possessed by the party; and it certainly appears advisable, with a view of obviating any misapprehension in regard to the nature of the interest recognized, that the allowances assigned to ousted Malguzars whose tenure may appear to consist rather in a title of management and a property in the advantages of office than in any actual property of the soil, should be distinguished by some separate designation, and its real character specifically declared. The principle on which the rules thus suggested must be settled, will naturally be drawn from the minute investigation of private rights and tenures which it is designed to institute: but his Lordship in Council would hope that the most important of them may be determined, if not before the proposed revision of the settlement is commenced, yet at an early stage of its progress, and that thus one important security will be gained against the risk of over-assessment.

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54. It will, likewise, certainly deserve consideration, whether, with a view of guarding against the evil of inequality in the assessment of individual estates, it may not be advisable, where information is defective and obstacles may occur to its completion, to fix the jumma, in the first instance, on pergunnahs and other tracts of country, reserving merely the option of subsequent distribution within an early period.

55. Ordinarily, indeed, the existence of any obstacles to the acquisition of accurate information may be assumed as a ground for leaving the settlement still temporary; and care must, of course, be taken, lest the measure above indicated should operate to relieve the indolent or fraudulent Zemindar, at the expense of his enterprizing and industrious neighbour.

56. With respect to the measures which are stated to have hitherto been frequently adopted by the Zemindars, with a view to the deterioration of their estates on the eve of a new settlement, his Lordship in Council observes that the mode and extent of the operation, or the means by which the fact was ascertained, do not seem to have been fully explained. The point, however, appears to merit particular inquiry, and the means of checking or preventing the practice will form a natural subject of consideration. The temptation will, of course, be proportionably strong, in cases in which the jumma may be about to be fixed in perpetuity; and it appears, therefore, necessary distinctly to declare, that persons, the cultivation of whose estates shall have declined from such a cause, will, for the present at least, be excluded from the advantage of a permanent settlement, and that their lands will be liable to be leased for a long period, with the view of remedying the waste which they may have committed.

57. In such cases, as well as generally in all cases in which it may be determined not to fix the jumma in perpetuity, the chief point for consideration will be, how Government can best retain the power of participating in the future improvement of the land without checking its advancement?

58. This question will, of course, involve the further inquiry, to what period leases, not perpetual, ought to be extended (settlements with different descriptions of tenants, and in different situations, being separately considered)? On what terms the leases of proprietors ought to be made renewable, so as that the liability to re-assessment may not operate to prevent capital from being laid out in agricultural improvements? In what cases the system of a russudee jumma shall be followed? With whom the settlement shall be made, and for what period, on the recusance of proprietors, whether with villagers or others?

59. On these, and all other points touching the general question, his Lordship in Council will expect to receive a particular communication of the sentiments entertained by the Boards.

60. In cases in which the settlement shall be a permanent one, the propriety of adopting the principle of a fixed jumma, or that of an assessment determinable by a fixed and invariable rate, will form the subject of special consideration.

61. Where the jumma may be fixed in perpetuity, the expediency of providing for the probable rise in the price of all articles of ordinary consumption will likewise be fit matter of discussion, as well as the propriety of excluding from the perpetual settlement any particular lands, or admitting them, under special conditions, with reference to the salt and opium monopolies, or other similar measures, which though not now contemplated, may eventually be adopted by some future Government.

62. In all cases, whether of temporary or perpetual settlements, the real advantages allowed to the Sudder Malguzars and other tenants, ought of course to be, as far as practicable, in each case accurately ascertained and distinctly declared. Nothing can be less regular and satisfactory, than the adoption of a principle, in framing the settlement accounts and reports, which is not or cannot be applied in practice. All the circumstances, therefore, which render necessary a large allowance for expenses of management, and all the concessions granted in consideration of former usage and the habits of the people, with their nature and extent, ought to be fully and fairly explained.

63. The

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63. The principle heretofore followed, of leaving to the Sudder Malguzar, or deducting from the net mofussil jumma an allowance of ten per cent. malikana, appears to be conformable with ancient usage; and his Lordship in Council is not immediately prepared to say that it would be expedient to adopt any other general principle for fixing the advantages to be assigned to the proprietors or hereditary managers of land, in consideration of their coming under direct engagements to Government.

64. The mode, however, in which the allowance in question has, in different cases, been practically appropriated, according to the character of the Sudder Malguzar and that of his inferior tenants, appears to deserve further inquiry than has yet been given to the subject: still more, it is apprehended, as the real amount of village charges differed from the allowance nominally assigned on that account.

65. An inquiry into those points will naturally lead to an investigation of the facts connected with the second branch of inquiry, *viz.* the actual and relative rights of the different classes, owning, occupying, managing or cultivating the lands, or collecting the rents and revenues derived from them.

66. On this subject, therefore, his Lordship in Council proceeds to record the following observations.

67. This branch of the subject may be considered under two heads: first, the nature and extent of the rights which the different classes in question enjoyed, or according to the custom of the country and the sense of the people were entitled to enjoy at the period of our acquiring the provinces; and secondly, the degree in which those rights have been affected by the operation of our laws, and the system of administration pursued by the executive officers, Revenue and judicial.

68. The full discussion of these points would require a minute explanation of the detailed arrangements of property in the various districts throughout the country, in each of which some variety of scheme will apparently be found, even in cases where the general outline is strictly similar. Various causes naturally produce this variety. The mode of original acquisition, the circumstances of the family and descendants of the original acquirer, the character and temper of individuals, the favour and caprice of the supreme authority, and many other accidental circumstances, by which, in unsettled times, the property of the country is likely to be influenced.

69. Nothing, indeed, can be more hazardous in questions of fact, than to decide in one case from the analogy of another; and every day's experience shews the expediency of strongly impressing on the public officers the indispensable necessity of careful inquiry in each individual case, and especially of their completely ascertaining the real purport of the designations used, before they venture to conclude that the same denomination will be found in different places to apply to tenures of the same description, or to persons holding the same extent of interest. The facts, therefore, touching each village ought, as far as possible, to be made to rest on a distinct investigation; and, as the only sure basis of private property is long and prescriptive possession, or a *bond fide* title derived from persons having that foundation for their rights, so, when the fact of such possession may be settled, it will remain only carefully to ascertain the exact nature of the interest possessed.

70. It is to be regretted that, at the period of our acquiring the provinces, the attention of the local officers was not specifically directed to ascertain, by minute local investigation, the actual nature and extent of the interests possessed by the several classes connected with the land, and either occupying the soil or holding the collection of the Government rents. The inquiry is now, of course, rendered more difficult, from the alterations which our system of revenue management has introduced; and it must be feared, that, in some cases, it is now too late to correct the evils that have flowed from the defects of that system, and its unsuitableness to the state of the country to which it was applied.

71. It is, however, not the less incumbent on Government and its officers to prosecute the investigation; and as, in their past proceedings, the public officers

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officers appear to have been frequently misled by notions of landed property derived from our own country (though there, too, examples are frequent of a variety of rights in regard to a single subject matter), it may be useful to notice distinctly the several classes into which the persons who have been admitted to engage for the Government revenue in different districts may be divided, and the rights and interests belonging to each, as far as the proceedings of Government appear to afford materials for describing them. This reservation it is essentially necessary to keep in mind, lest, in stating the views exhibited by the public records, his Lordship in Council should be understood as anticipating the result of more accurate inquiry; whereas it is of the highest importance, that the several officers employed in conducting the proposed investigation should enter on the work with a full and constant persuasion, that the real circumstances of each village or division of country can be known only by special inquiry in regard to it. The extent of the estate or interest possessed by each individual therein being to be determined only after an attentive investigation of the rights and interests of others, the inquiry must be made not solely by applying to the ostensible head of the village, or other individual who may have an interest in misrepresenting the rights of others, but by examining persons of different ranks and various classes.

72. The following detail is designed merely to obviate certain misapprehensions which appear to have hitherto prevailed in regard to the rights of individuals connected with the land, and the designs and views of Government in relation to them.

73. It is to be used, therefore, only as a guide in future inquiries; but must, on no account, be received as a full exposition of the facts which such inquiries may probably establish.

74. The persons who have been admitted to enter into engagements for the payment of the Government revenue, though ordinarily denominated in the Regulations Zemindars, Talookdars, and other proprietors of land, belong to various classes possessing very different rights and interests.

75. In some cases, the Sudder Malguzar is a person enjoying the full heritable and transferable property of the whole of the land for which he has engaged, subject only to the payment of the Government revenue, and to such contracts as he may have himself entered into, with the power either of cultivating it himself by means of his dependants or hired labourers, or of leasing it to others in any manner he may judge expedient, and with no restriction in regard to the period of the lease granted by him but what is specifically declared in the Regulations.

76. Such a Malguzar may properly be considered proprietor or Malik of the land, whether cultivating the land himself or leasing it to cultivators or farmers.

77. In other cases, the occupants and cultivators of the land consist of hereditary cultivators, mouroosee Ryots (usually denominated khood khoost or chupperbund), or some kinds of dependant Talookdars enjoying a permanent, hereditary, and in some cases, transferable right of occupancy, subject to the payment of a fixed rent, or of a rent adjusted by certain fixed rules; that is to say, the quantum of such rent and the mode of payment being regulated not by the demand of the Sudder Malguzar, but (in the absence of engagements contracted between the parties or their ancestors) by ancient usage, and the rates of the pergunnah, mouzah, or other local division.

78. In such cases, the Sudder Malguzar, though admitted to possess a heritable and transferable property in the rents demandable from the inferior tenantry and Ryots, is entitled, during the continuance of these tenures, to exercise only a restricted right of ownership, to be defined in each case by the amount and nature of the payments demandable from each Ryot or dependant Talookdar, and the other conditions of the tenure.

79. The estate or interest, therefore, possessed by such a Malguzar consists, during the continuance of the under-tenant's tenure, rather in the profit derivable from the rent after discharging the stipulated revenue of Government, than in the property of the soil.

80. He ought, consequently, to be recognized rather as a rent-holder than as the Malik or proprietor of the land occupied by under-tenants of the above description; or, at least, his property in the soil being limited by theirs, he is clearly to be distinguished from a proprietor of the first class. But a Sudder Malguzar may frequently be found to possess a tenure of the first description in certain parcels of the mehal for which he is under engagements, while, in respect to the other lands belonging to it, he is vested only with a property in the rents demandable from the inferior tenantry.

81. In other cases, the Sudder Malguzar appears to possess merely the right of collecting the Sircar's share of the produce, on the revenue demandable by the Sircar in lieu of it; the whole of the land being occupied by other persons, enjoying a full heritable and transferable property in the soil, subject to the payment of the Sircar's dues through the Sudder Malguzar, until regularly admitted to separate engagements; and the profits of the Malguzar properly consisting only in the difference between the amount which he is entitled to levy as revenue, or khiraj, from those proprietors, and the rent which he has contracted to pay to Government in perpetuity or for a term.

82. In such case, the Sudder Malguzar may be considered as the mere representative of Government; and though allowed a right of property in the incidents of his management, yet he possesses no property in the soil nor any interest in the mehal, beyond the collection of the Sircar's revenue or khiraj.

83. In other cases, the Sudder Malguzar possesses a portion of the lands for which he has engaged in full proprietary right, while the rest is occupied by other persons enjoying an equal right of property, subject, until regular separation, to the payment, through the Sudder Malguzar, of the Sircar's khiraj, or by Ryots or under-tenants possessing a hereditary right of occupancy:

84. Of such Malguzars there are several descriptions. Either the sharers holding under the Sudder Malguzar, who may be either absolute masters (Maliks) of the land, or proprietors subject to the rights of occupancy possessed by the Ryots, enjoy jointly with him an interest in the whole of the mehal, the extent of such interest being ordinarily defined by fractional portions of a rupee or beegah; and, in this case, the latter can be considered only as the representative of a community or partnership to which he himself belongs: or the Malguzar, while possessing a distinct property (as Malik of the land or proprietor of the rents) in a certain portion of the mehal for which he has engaged, exercises over the remainder the rights incident to the management of the Government revenue, collecting from his co-partners the quota of the Government revenue due on account of the lands in their separate possession, or the rent separately collected by them; or the Sudder Malguzar, while collecting as the representative of a coparcenary of rent-holders the rent payable by the Ryots cultivating or occupying that part of the mehal which is held jointly by the brotherhood, at the same time collects, in his capacity of manager for Government, the quota of the Government revenue and village expenses due from the several coparceners on account of the land separately possessed by them. In some cases, such Sudder Malguzars, through the influence derived from long-established authority or other causes, appear to have obtained a prescriptive title to the entire management of the concerns of the village community, or the portion of it of which they are recognized as the head, to the profits derived from the extension of cultivation, and to various cesses or perquisites, while the rights of the other descendants from the original acquirers of the village are restricted to that of occupying certain portions of land on favourable terms, or to other privileges of a limited nature.

85. These descriptions of tenure are further varied by the various modes adopted for adjusting the proportions of the Government revenue and the village expenses payable by each of the sharers, and for determining the allowance assigned to the Sudder Malguzars in consideration of the trouble and responsibility of the office.

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86. In some cases, persons receiving rent from the cultivators as proprietors of the rent, pay the Revenue of Government to an intermediate manager; as, for instance, in the case of dependant Talookdars or village Zemindars, whose talooks or villages are occupied and cultivated by mouroosee Ryots possessing a heritable right of occupancy: and all the classes above-named appear frequently to have temporarily assigned their respective interests to others, Kutkinadars, Ijaradars, and the like, holding under specific pottahs or other instruments.

87. The right of the Sudder Malguzar or person paying revenue to Government, and the nature of the property possessed by him, are liable to further variation, through the various rights of village officers, or other persons, holding free of assessment certain parcels of land, either subject to the condition of certain services or unconditionally, or possessing the right of collecting certain fees or perquisites in money or kind, or of obtaining certain deductions from the ordinary rent, or the like minor properties arising out of the interior arrangements of the village communities.

88. In like manner, the rights of persons collecting the rents of the land on the Revenue of Government, without being subject to the payment of any portion of it to the public treasury (such as Jageerdars, Altumghadars, and other managers and owners of lakeraje lands), must be determined with reference to the interests possessed by other persons and classes. Such Lakerajedars, indeed, when holding under padshahee sunnuds, are usually the mere representatives of Government.

89. It must be obvious that a state of things, such as above described, indispensably requires a minute inquiry into individual cases, before we can safely form or act upon any general rules: and it can be a matter of no surprize, that very injurious consequences should have followed from a system of management, under which all persons coming under engagements with Government, and entered in the Government books as proprietors, have often been confounded as if belonging to one class, and have frequently been considered as the absolute proprietors of the lands comprized in the mehals for which they had engaged.

90. The first step towards correcting the errors of the past and preventing the extension of the evil hereafter, is a minute investigation of the rights, interests, and privileges of all classes of the community connected with the land, and a careful discrimination of the real nature and extent of the interest possessed by each person as actually enjoyed by him, whatever may have been the denomination by which he may have heretofore been described, whether Rajah, Pergunnah Zemindar, Talookdar, Malguzar, Lamberdar, Putteedar, Thokedar, village or Malik Zemindar, Moccuddim, Purdham, Ryot, or Assamee.

91. Such an investigation is especially required in those cases in which persons, whether denominated Rajahs, Zemindars, or Talookdars, are under engagements for entire pergunnahs or extensive tracts of country, such persons being generally supposed to have under them village Zemindars, or other persons possessing a hereditary and transferable right of property in the soil. In these cases, the inferior tenantry appear to be peculiarly exposed to danger, unless their rights and tenures are carefully ascertained and recorded; and the accurate ascertainment of facts is not less necessary to enable Government to judge how far it may be equitable or expedient to supersede the agency of the present Mulguzars, and in that event to determine the compensation to be assigned to them: points now immediatlely under consideration, in certain cases referred by the Board of Commissioners in the Ceded and Conquered Provinces.

92. The most prominent points of inquiry appear to be the following.—

1st. The origin of the tenure possessed by the Sudder Mulguzars, *i. e.* the mode and date of its acquisition.

2dly. In cases in which it may rest on sunnuds or firmauns of the ruling power, the authenticity and validity of the deeds being first ascertained, the

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the terms of the grants how far hereditary or temporary, conditional or unconditional (in the former case the conditions to be of course stated), and the nature of the interest purported to be conveyed.

3dly. Whether the tenure rest on deeds and instruments produced, or on long prescription; the nature and extent of the interest actually possessed by the Sudder Malguzar, whether consisting in the property of land or the rent of it, or in the perquisites or other advantages of office, and whether fixed or variable.

4thly. How far the interest possessed by the Malguzar, whether consisting in official emoluments or otherwise, were hereditary or transferable, or both; and if so, by what rules and conditions the right of inheritance or transfer was restricted.

5thly. How far the tenure was subject to be forfeited or set aside by the Government, in the regular and legitimate exercise of its power, and on what grounds.

6thly. In what mode the assessment of the inferior holders was adjusted, the nature and extent of the rights possessed by the several individuals or classes of whom they may be composed, especially by those claiming a hereditary and transferable interest in the soil.

7thly. To what specific land such hereditary and transferable property may have extended.

8thly. Whether the parties claiming such hereditary transferable property were in actual possession of their lands; and if so, whether they derived any and what clear rent from them. Any instances of sale, and the price paid, to be noticed.

9thly. How the privileges of persons stated to possess such property are distinguished from other cultivators not claiming a transferable property in the soil, whether possessing a hereditary right of occupancy or otherwise: how far absence or desertion avoided the rights of either class.

10thly. In what degree the Sudder Malguzar was entitled to interfere with the interior arrangements of the villages, and to control the general cultivation of the lands or the settlement of new villages in waste or uncultivated lands; or by what persons or classes the village concerns were managed, and the lands disposed of and assigned to the cultivators, whether resident or contract Ryots, or occupied by the cultivators without the intervention of a third party.

11thly. To whom the cultivators, not proprietors, paid their rents, or accounted for the malikana or proprietary allowance.

12thly. How far and in what manner the Aumils, or immediate officers of Government, usually interfered with the mofussil management of the villages.

13thly. Whether, in the event of the persons claiming to be proprietors having been dispossessed of the lands claimed by them, they were entitled to any malikana or other allowance in consideration of their proprietary rights, or to the enjoyment of any parcel of land free of assessment or at a reduced jumma, or to any other privileges or perquisites of a miscellaneous nature.

93. It is further very desirable, that Government should be furnished with distinct information in regard to the character of the Sudder Malguzars, whether ancient Rajahs and chieftains, or Talookdars of more recent origin, and the general feeling of the people towards them; and also that the Boards should state their opinion fully on the advantages and disadvantages of the system of management which it may be proposed to maintain or abolish, whether considered in a financial point of view, or in its relation to questions of general policy and civil government.

94. His Lordship in Council must also be desirous of learning the degree in which the Sudder Malguzars in question may value the rights vested in them,

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them, or on what terms they may be prepared to relinquish their tenures; it being fully understood as the determination of Government to interfere with their management, in so far as may be necessary to prevent them from violating the just rights of their under-tenants.

95. In cases in which the Sudder Malguzars may set up deeds of sale, gift, mortgage, or renunciation from their under-tenants, or may plead grants stated to have been made or acts done by the ruling power of the time being, and proof that the rights of their tenants have been specifically transferred to them, independently of the title possessed by them under the general character of pergunnah Zemindar or Talookdar, as well as in cases in which the inferior tenants may, like the Buteeahs of Goruckpore, hold under titles derived from the Sudder Malguzar, each must, of course, rest on its own merits; and the detailed instructions communicated to the Board of Commissioners on the 2d September, 1808, will sufficiently inform the Revenue officers of the general principles applicable to such cases, and of the points to which their inquiries ought to be directed, allowance being, of course, made for the intermediate time.

96. Where the settlement shall heretofore have been made with persons recognized as the Zemindars or proprietors of single villages, it will equally be necessary to investigate the precise nature of the rights actually possessed by the Malguzar, and especially to ascertain how far the records of Government have hitherto represented the existing state of things. As will more fully be noticed hereafter, there is reason to believe that, in the early period of our acquisition, the Collectors having taken the names of the proprietors to be entered on the settlement accounts from the reports of the Tehsildars and Canongoes without due inquiry, their records were very defective, and that, in some instances, the recorded Sudder Malguzars were merely men of straw or the creatures of the Tehsildars.

97. It is thence to be apprehended, that in many cases the sharers of such villages, though actually in possession of their respective shares, have been excluded from all concern in the adjustment of the Government demand, and their rights sacrificed or put in jeopardy by the exclusion. In some instances, too, it appears likely that the persons who were thus put forward as the sole proprietors may have been merely the representatives of the village community, whose rights may have thus been injuriously superseded in favour of one of their number.

98. In regard to putteedarry and byachara villages, the principle that the Sudder Malguzar was the representative merely of a community of village Zemindars, appears to have been in general recognized. The precise character, however, of the arrangement formed in such cases was very imperfectly defined; and there still remain many points of inquiry in regard to the relative rights of the different persons composing the community, to the interior arrangements adopted by the brotherhood for apportioning the lands of the village and for determining the share of the Government jumma and the village expenses which each is to contribute, to the mode of distributing the profits derived from sources common to the coparcenancy, to the nature and extent of the responsibility attaching to the several proprietors and classes of proprietors, to the special advantages belonging to the Sudder Malguzars, to the powers possessed by him in the collection of the Government Revenue, to the effects of default, and to other points of a similar description. It is especially important to remark, how far the lands are held in joint tenancy, *i. e.* cultivated or leased out in common, and how far each sharer is in separate enjoyment of a distinct portion of the village or of distinct fields, and in the latter case, how far, on a new adjustment of the Government jumma payable by the sharers, any change takes place in their respective possessions.

99. Where no proprietary class may be stated to exist, a full inquiry must be made, to ascertain the extent and nature of the tenures and rights belonging to the village communities, and to explain the grounds on which the title of the resident cultivators may be distinguished from those possessed by the village Zemindars. There appears ground to surmise, that the Canongoes and other local officers in some instances designedly misled the officers of Government,

ment, in regard to the nature of the interest possessed by individuals in the various villages, with the view of bringing forward zemindarry claims on behalf of themselves and their relations.

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100. Thus in some of the districts of the dooab, the Mocuddims are usually spoken of as belonging to a class different from the village Zemindars, even when it is admitted that, excepting Government, there is none to dispute the right of the village cultivators to the property of the soil they till; and the imperfect information given as to their actual condition, leads to the presumption that the difference is merely nominal, and that those Mocuddims are, in fact, what they are acknowledged to be in Delhi and the more distant districts adjoining to it, the representatives of the body of village Zemindars. On this subject, however, the information contained in the records of Government is not sufficiently distinct to admit of any conclusive opinion.

101. In reporting the result of the inquiries now directed, great care will be necessary, in stating the facts of the case, to explain fully the terms used, though it is of little importance what denominations are employed. If the word Ryot shall be employed to designate the cultivator not having a transferable property in the soil, whether possessing a hereditary right of occupancy or otherwise, the Mocuddims of this class must be carefully distinguished from those belonging to the class of proprietors (Zemindars or Maliks), that is persons possessing the right of transferring their lands by sale, gift, or mortgage, subject only to the payment of revenue. In both cases, too, the rights of the Mocuddim, as distinguished from those of whom he is the leader or representative, must be diligently marked and defined.

102. Where the terms employed in defining persons and things are of recent origin, the circumstance will deserve to be noticed, the ancient denomination being as far as possible ascertained.

103. In all cases, too, in which the words possession and property are used, care must be taken to explain the nature of the possession and property meant; so that where the possession of a person belonging to one class is urged against the rights of another, it may be clearly seen whether the possession was really adverse, that is incompatible with the possession of that other, and whether the property of the former consisted merely in a heritable interest in certain emoluments of office connected with the collection of the Government revenue, or attached to the soil itself, and gave the power of an absolute or restricted disposal of it.

104. In all the cases above referred to, it will be equally necessary to investigate and record the rights and privileges possessed by the great body of the cultivators; and where those persons may not claim to be proprietors, but may assert a right of hereditary occupancy so long as they cultivate and pay a certain rent, it will be especially incumbent on the Collectors to ascertain how far the claim is well-founded, to determine precisely the extent of the interest possessed by them independently of specific engagements, and to settle the mode in which their rents are adjusted and collected.

105. On this subject the Collectors have already furnished reports, which were submitted by the Board to Government on the 5th January 1819; and the inquiries which those reports were designed to satisfy appear sufficiently to define the leading points of the investigation.

106. The mode, however, in which the facts stated by the Collectors were ascertained by them has not been explained; and it is to be apprehended, that the investigation was, from the nature of the case, conducted in a manner not likely to secure minute accuracy.

107. The reports of the Collectors are generally satisfactory, in so far as they afford grounds for the inference, that the cultivators not proprietors have hitherto been, generally speaking, well-protected against the exactions of the Sudder Malguzars.

108. This, however, is a state of things which cannot, it may be apprehended, continue, unless some distinct measures are taken to secure it, of which the foundation must be sought in a minute ascertainment of the existing

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tenures and rates of rent, and of the manner in which the latter is adjusted and collected.

109. The circumstances, indeed, in which a permanent settlement is calculated to place the Sudder Malguzars, will themselves increase the temptation to encroachment on the part of those persons, and will facilitate their means of prosecuting it successfully.

110. In the reports referred to, the Collectors generally express an opinion that the Zemindars are entitled to oust a khood khoost Ryot from his land, whenever another may offer a higher rent than the occupant will consent to pay. This opinion is, however, greatly at variance with what has ordinarily been considered as a fixed principle in the revenue system of this country, and cannot, of course, be admitted as a general truth, without a very careful inquiry into local usage, conducted in the midst of the people whose rights the decision is to affect. As already intimated, the inquiries of the Collectors do not appear to have been such; and since the Collectors, in announcing the proposition, use terms that would, in fact, greatly limit its force, it seems likely that further inquiry would shew that the principle could not be laid down so broadly as they have done, in replying to the general question.

111. The point is one of the highest importance, and ought therefore to be carefully investigated by the Collectors and the Boards. In discussing it, they must fully explain how far a reference to local custom is imperative on the parties; what the relative situation of the Zemindar and Ryot is previously to agreement; in what respect the khood khoost Ryot differs from the pay khoost cultivator; and if (as has been done by some of the Collectors) the Zemindars right of ouster is made conditional on the refusal of the Ryot to pay the rent demandable from him, or a just and proper rent, care must be taken to shew how the amount demandable is settled or the justice of the demand decided.

112. The late Board of Commissioners have contented themselves with observing, that the right is usually claimed, though seldom exercised by the Zemindars, and that it remains to be settled by the courts unless determined by a legislative enactment. It must be almost superfluous to observe, that this is peculiarly a point on which the courts would naturally look for assistance from the Revenue authorities, and that it is one on which Government could only with propriety legislate, after the subordinate authorities had submitted to it the result of the fullest and most deliberate consideration of the subject.

113. In ascertaining the assets of the estates, as directed in the first part of this Minute, the Collectors will naturally advert to all the abooabs, cesses, or sewaee collections levied by the Zemindars. Such collections do not appear to have been hitherto specifically reckoned upon in fixing the Government jumma, but there is ground to believe that they are still very generally levied. Some of them, such as the rent of houses occupied by persons liable to such a rent, or receipts on account of julkur, bunkur, phulkur, or nemuksar (the latter of which forms occasionally a separate mehal, and ought always, perhaps, to be so considered) appear to constitute very legitimate sources of revenue. Others being contributions for the support of the village establishments, as for instance, the Putwarries neem anah, are unobjectionable when properly applied; and even those most arbitrary in their origin, if of long standing, cannot be justly abolished without some modification of the existing rates, even when they may admit of being reduced to a fixed jumma.

114. It is, however, undoubtedly desirable, as far as possible, to consolidate all such contributions with the regular rent; and, at all events, those which it may be proposed to continue should be specifically recorded, and their amount or proportional rates should be as far as practicable detailed, whether they be collected from Ryots or village Zemindars.

115. Should it be found that the Ryots, not proprietors, possess no positive rights of occupancy beyond the terms of their leases, or (in the absence of engagements) beyond the current year, it would still be in the highest degree desirable to have a detailed ryebundee of each village, as a guide to the courts in

in determining suits between landlord and tenant, until specific engagements to the contrary shall be exhibited.

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116. The rights vested in the Ryots by the customs of the country, in relation to the trees planted by them or their forefathers, is an interesting and important subject of inquiry, in its connexion both with the public interests and the enjoyments of the individual concerned, and the point would appear to have been hitherto imperfectly investigated.

117. The establishments of village officers in the Western Provinces are stated by the Board of Commissioners, in the report already mentioned, to be with some exceptions still unbroken; and they further report, that the collections made from the cultivators for their support are, generally speaking, fairly appropriated,

118. The interference of the officers of Government (which it is, on various accounts, undesirable to carry beyond necessity) ought apparently to be confined to the Putwarries and village watchmen: and even in regard to them, especially the last-mentioned, care must be taken lest our measures should undesignedly produce a mischievous and odious innovation, at variance with the general scheme of things it is desired to maintain. It will certainly, however, be desirable, that a particular account should be taken of the nature and extent of the allowances assigned to the several village officers, and that a careful record of the results should be preserved.

119. With respect to the class of mere labourers, the records of Government appear to contain little or no information. Yet the degree in which cultivation may be carried on by means of hired labour is an important subject of inquiry; and Government cannot, of course, but be desirous of ascertaining accurately the general condition of the labouring classes, and especially of being informed how far slavery may prevail, and in what form it may present itself.

120. After developing the relative situation of the different classes above mentioned, as they may appear to have stood on our first acquisition of the provinces, the inquirer will naturally be led, in contrasting the result with the existing state of things, to the discussion of the manner in which our system of revenue management may have affected private rights, and thence to the consideration of the means by which the evils that have resulted from that system may, as far as practicable, be remedied, or their further progress prevented.

121. From the communications of the Board of Commissioners, there seems much reason to apprehend that very serious injury has been done to various classes of the agricultural community, notwithstanding the never-ceasing anxiety of Government and of the executive officers to protect the people and to do justice.

122. Of this result the chief cause may be generally stated to have been the want of complete and accurate information, and of carefully digested records, since to this must be traced the imperfection of the laws, and the misapprehensions under which the public officers have laboured in the administration of them. More particularly, the defects of our administration may be stated under the following heads:

1st. The insufficiency of the authority on which, at the early settlements, the names of certain individuals were recorded in the Collectors' books, as proprietors of the mehals for which they engaged, without reference to the actual state of possession.

2dly. The force and permanency given to this recognition at subsequent settlements.

3dly. The imperfect manner in which the relative rights of different classes of proprietors were ascertained; and thence the misconceptions which prevailed, in regard to the character and powers designed by the Regulations to be vested in the recorded proprietors: and

4thly. Public sale for the recovery of arrears of revenue.

123. The formation of the early settlements, especially in the case of small estates, having apparently been for the most part entrusted to the Tehsildars, the

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the report of those persons seems to have formed the basis of the record prepared in the Collector's office.

124. Under this system, there is reason to believe that, where a village or mehal was held by any considerable number of proprietors, and especially where the lands were occupied in putteedarry or byachara tenure by a multitude of cultivating Zemindars (and these descriptions would embrace a large proportion of the country), the engaging sharers were selected without any regular ascertainment of the wishes of the other proprietors, or any formal reference to them in regard to the assessment.

125. Even where the Tehsildar had no direct interest to mislead, the convenience and despatch of public business would naturally suggest the expediency of limiting the number of persons with whom the business of the collections was to be conducted, and a preference would naturally be given to those who had heretofore paid the revenue under the native Governments: but by these, as the distinction between farming and proprietary engagements was not always clearly observed, so the mere circumstance of a party's being the Sudder Malguzar, appears to have been held as affording little or no ground for a conclusive judgment in regard to the nature and extent of his proprietary rights. Their system did not, therefore, require a minute inquiry into the point at the time of interchanging engagements, even if minute interference with the interior details of the villages, with a view to the adjustment of private rights, had been more a part of their practice.

126. Under our system, however, the record of the settlement is taken as a *primâ facie* evidence of property; and besides the broad distinction between mootadarry and zemindarry settlements, the distinction between settlements with joint proprietors, *i. e.* co-sharers in a common property jointly responsible for the Government revenue, and settlements with proprietors having under them other persons possessing a separate property in the same estate, the former only being responsible to Government, is of daily application.

127. Hence the great defectiveness of the records, in which persons were entered as proprietors without a reference to mofussil possession, and a definition of the nature and character of the tenure held by the engager.

128. In some cases, indeed, there is, as already intimated, reason to apprehend that the settlement accounts were much more seriously erroneous, it appearing that, in some instances, the names recorded were purely fictitious, the Tehsildars or their dependants being actually farmers of estates which stood on the books as settled with the proprietors. In almost all the cases, too, the real owners and occupants of the soil would seem to have had very imperfect means of communicating with the Collectors, or of being apprized of the arrangements adopted by the Revenue authorities in regard to their lands, in time to guard against the dangers to which these arrangements frequently exposed their interests.

129. At the settlements formed under the orders of the Board of Commissioners a more general admission of proprietors appears to have taken place; but still the inquiry was necessarily defective, from the great extent of country to be settled within a given time: and in disputed cases, partly with reference to the rules which gave to the first engagers, whether proprietors or farmers, a preference over other claimants throughout the decennial period, and partly on the general notion that the original recognition was binding on the Revenue authorities, the Collectors and the Board appear to have considered themselves precluded from admitting new parties to engagements, even where they were actually in the possession and management of their shares.

130. Hence the errors and defects of the early settlements were confirmed, the records of the Collector's office continuing to exhibit a very imperfect view of the real state of landed property and of the persons by whom it was held.

131. The rules of Regulation XVI, 1816, by which the quinquennial settlement in the Ceded Provinces was extended for a further period of five years, in cases where the Zemindars were under engagements, have been interpreted

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interpreted on the same principle, it being conceived to be the intention of Government not only to fix the amount of its own demand, but likewise to maintain the existing engagements as personally affecting the Malguzars, and thence that, under the law in question, no admission of new parties, except on the farmed lands, or with the consent of the persons already under engagements, could take place. Hence a further exclusion of the actual proprietors, in favour of persons who, by accident or intrigue, had got their names recorded in the Collectors' books.

132. While the Revenue officers were acting on the principles above stated, it would appear that the courts of justice afforded no means of correcting the evil. They did not, the Board of Commissioners state, consider themselves competent to interpose, for the purpose of causing a party actually in possession as proprietor of a share in a joint estate to be recorded as such in the Collectors' books, holding the point to be one left to the determination of the Revenue authorities, and taking the plea of actual possession as an acknowledgment by the party that he had suffered no wrong which the courts could redress.

133. Had the rights of the different classes of Sudder Malguzars (recorded as proprietors) been carefully ascertained and defined, and the character and powers intended by the Regulations to be vested in the party who was responsible for the Government demand been strictly defined, and, above all, had the system of public sales for the recovery of arrears of revenue been avoided, or at least postponed until the nature and extent of the interest sold was determined, the imperfection of the proceedings on the settlements would have been of less importance and the remedy comparatively easy.

134. Unfortunately, however, all classes of Sudder Malguzars were, in many important respects, considered as standing on a footing. Where the Talookdars or Pergunnah Zemindars were maintained, the rights of the proprietors under them seem to have been almost wholly overlooked, and the extent, consequently, of the interest possessed by the former remained undefined. In like manner, the special provisions for putteedarry estates were indistinct, and little, if at all, regarded, and the system to be pursued in respect to them was still more imperfectly considered. On the occurrence of an arrear, indeed, the Tehsildar would enter into the detail of the village collections, and adjust the matter with reference to the actual rights of the parties; but in the Collector's office the only recognized proprietor was the recorded Malguzar or Numberdar, and the actual extent of the rights possessed by him, or the real character of the engagement into which he had entered, whether as the representative deputed by the village community or as a manager selected by the officers of Government, or as the mere farmer of an estate in which he held a certain portion, remained unsettled.

135. But whatever was the nature of the settlement, there appears to have been a constant disposition in the officers of Government to regard the Sudder Malguzar as the sole proprietor of the estate for which he had engaged, or at least to recognize him as possessing the power of transferring the whole of it, with all the privileges of ownership, without reference to the nature of the title or the extent of the interest which he possessed.

136. Thus private sales by such persons, and sales under decree of court in liquidation of their private debts, which could, of course, do no more than transfer the title and interest of the party, have been acted upon, as if the absolute property in the lands to which their engagements extended were thereby conveyed to the purchaser.

137. While such notions were entertained in regard to the effect of the private acts of the Sudder Malguzar, it naturally followed that the whole of the estate should be considered responsible for the public revenue, and that a public sale on default would be held to transfer to the purchaser all the properties possessed by the coparceners of the defaulter in the estate sold: and when these principles were added to the system of settlement conducted as above, it can scarcely be a matter of surprise that, as stated by the Board, "the annihilation of putteedarry rights on all estates which have been transferred by public or private sales has ensued."

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138. Regulation IX, 1811, is indeed, in some degree, calculated to remedy the evil, as far as concerns the public sale of putteedary estates: but this law does not seem sufficiently to secure the ascertainment by the Collectors of the actual rights and interests of the several proprietors and of the state of the village balances, nor adequately to provide for the recovery of the arrear due from the real defaulter; and it would seem from the Board of Commissioners' report, that its provisions have occasionally been perverted into an engine of fraud and injustice, by the malignant ingenuity of the retainers of our courts and cutcherries. The rule, too, contained in the fourteenth section, which allows interest to the conditional purchaser without reference to his probable collections, appears to require amendment, and must obviously have operated greatly to frustrate the benevolent intention of leaving to the ousted proprietor the means of eventually recovering his estate.

139. Where the settlement has been concluded with Talookdars or Pergunnah Zemindars, the village occupants had, of course, no concern with the engagements entered into by those persons, and could, on no just principle, be held responsible for their default. Yet, even in such cases, the public sale of the Sudder Malguzar's estate appears in practice to have involved extensively the destruction of the subordinate proprietary tenures; for here, also, the notions of exclusive property being vested in the engaging proprietor, have extensively influenced the acts of our public officers.

140. Nearly similar consequences appear to have frequently resulted in regard to the proprietors of lands held in lakeraje tenure, from the non-interference of Government and its officers; and the law, though it provides for the settlement being made with the proprietors when the Government resumes its right of collecting rent, appears to leave their interests too little defined or protected, during the continuance of the Lakerajedar's tenure.

141. Such appearing to be the main causes which have led to the injury of private rights under our administration, it remains to consider the specific measures by which the evil can best be remedied and its further progresss prevented.

142. Great good will, his Lordship in Council trusts, be done by the mere operation of the minute inquiries which it is now determined to institute, especially if combined with a proper system of registry and record. But, in some points, a formal declaration by Government of its views, and of the real intent and purport of the existing Regulations, would appear to be requisite.

143. As the first step, it seems necessary to correct the misapprehensions which appear so generally to prevail in regard to the rights and privileges of the Sudder Malguzar. That considerable variety exists in those has above been shewn. But in admitting particular parties to enter into engagements for the public revenue, it was in no degree the intention of Government to set aside private rights or privileges, with the exception, perhaps, to be hereafter noticed, of the case of Talookdars or Pergunnah Zemindars, whose hereditary title of management may have been superseded in favour of the village Zemindars, without any compensation for the loss: and it certainly was not designed to vest the Sudder Malguzars with any rights not previously possessed by them, excepting in so far as their interest in the land for which they may have engaged might be improved by the limitation of the public demand, or otherwise by the resignation in their favour of rights formerly vested in Government itself, or as it may have been found necessary, with a view to the punctual realization of the public dues, to vest the Sudder Malguzar, by special regulation, with authority of distraint or other powers of coercion over the under-tenants.

144. In like manner, it was certainly never the design of Government, in recognizing the sunnuds under which jageerdars, or other persons having assignments of the Government revenue, held their tenures, in any degree to set aside the rights of property which might attach to the lands included therein at the period of our acquiring the provinces in question.

145. On the contrary, it has always been the anxious desire of Government and the bounden duty of its officers, to secure every one in the possession of

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of the rights and privileges which he may lawfully possess or be entitled to possess.

146. Accordingly, a leading principle of our system is, that all *bonâ fide* tenures, that is to say, tenures held by long prescription, or where of more recent origin, (such as the person from whom they were derived was competent to grant), shall be, as far as possible, preserved and maintained on the footing on which they existed at the period of our acquiring the provinces, excepting where a change should appear manifestly required by the general interests, in which case, of course, a specific legislative enactment would provide for the alteration.

147. In various parts of the existing Regulations it has been specifically declared, that the rules passed for enabling proprietors and farmers of land to realize their rents with punctuality, were not intended to define or limit the actual rights of any description of landholders or tenants. Special declarations in favour of the khood khoost Ryots and Putteedars and non-engaging Maliks of the land, have likewise from time to time been made ; especially the rules regarding the renewal of pottahs, and those which restrict the operation of a public sale to the transfer of the tenure held by or jointly with the defaulter, and the annulment of the tenures (not registered as separate estates,) which may have been derived from that person or his ancestors, subsequently to the period above-mentioned.

148. Excepting, therefore, in so far as the system of our Government has tended, by the neglect of the means necessary to the preparation and preservation of proper records, to increase the difficulties of ascertaining and securing the rights and immunities of the inferior tenantry, there is nothing in the code, when carefully considered, to compromise those rights, or to justify the notion which appears to have very generally prevailed, that it was the design and scope of the Regulations to render the Sudder Malguzar the absolute proprietor of the land, for the revenue of which he may have engaged.

149. His Lordship in Council is, indeed, at a loss to conceive whence the opinion, that the party admitted to engage for the Government Revenue acquired thereby any new rights of property adverse to those possessed by other individuals, can have so generally arisen.

150. At all events, his Lordship in Council conceives it to be still entirely open to Government, consistently with the existing code, to interpose its authority, in any manner that may be judged most expedient, for the protection of the rights of all classes of the agricultural community, whether proprietors or ordinary cultivators, or hired labourers, or persons belonging to the village establishments; and proposes, accordingly, to take a suitable opportunity for declaring and explaining to the people the views and intentions of Government in regard to them, that they may be the better prepared to bring before the Revenue and judicial officers the facts on which the decision of individual cases must rest.

151. With respect to the first class above-mentioned, after the different kinds of proprietary tenure are distinctly ascertained, it will be necessary, before finally concluding the settlement, to determine the mode in which the arrangement shall be formed for each, and the nature of the powers, privileges, and responsibility to belong to the Sudder Malguzars of the different descriptions whom it may be proposed to maintain.

152. It appears to his Lordship in Council to be clear, that independently of the rights belonging to itself, which Government may be assumed to have relinquished in favour of the present Sudder Malguzars, its obligation towards them extends no further than an assurance, that they will be maintained in the management of the estates for which they have engaged only until a better title shall be shewn ; and he cannot therefore admit, with the Board of Commissioners, that the past and existing settlements oppose any objection to the admission by the Collector of new parties, if Government shall see fit to employ the Revenue authorities in the decision of disputed cases.

153. The extent of the authority to be vested in the Collectors is purely a matter of discretion. The question, how far all persons possessing a hereditary

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ditary and transferable right of property in the soil ought to be admitted to direct engagements with Government, and to the privilege of appropriating to their own use the difference between the amount of jumma which may be fixed at the perpetual settlement and that which would otherwise be demandable thereafter by Government, is one of greater difficulty, to be decided with reference to considerations both of public expediency and of individual right.

154. The subject has hitherto come under discussion chiefly with reference to the separation of the village Zemindars from the Talookdars, or other superior holders, through whom they had been accustomed to pay their revenue; and several cases are now before Government, the decision of which must depend on the determination of the general question.

155. In Bengal the principle was laid down broadly, that, with special exceptions unnecessary to notice, the decennial settlement should be concluded with the actual proprietors of the soil (terms which, it is to be wished, had been distinctly defined); and Talookdars of the description specified in Section 5, Regulation VIII, 1793, being considered as such, it was enacted that the talooks belonging to them should be entirely disjoined from the zemindarries to which they had been annexed.

156. The grounds of this decision are explained in a Minute recorded by Lord Cornwallis on the 12th May, 1790.

157. It would thence appear, that that nobleman considered the measure to be dictated alike by justice and policy. Justice, because the proprietary rights of the Talookdars in the lands composing their talooks being, on grounds the validity of which it is not here intended to examine, considered equal to the right of property which the Zemindars themselves possessed in their proper estates, it appeared equitable that the benefits of the permanent settlement should be extended to them, and unjust to leave them exposed to exaction and molestation from the Zemindars. Policy, because the subdivision of the extensive zemindarries, which had grown to an immoderate size through the arbitrary annexations of a despotic Government, was deemed obviously expedient; and further, because that improvement of the country, which it was one main object of the perpetual settlement to promote, could be secured only by admitting to the benefits of the measure, the proprietors of the land who had the means and the right of regulating and promoting its cultivation.

158. The arrangement then adopted received the unqualified approbation of the Authorities at home.

159. The provisions of Section 29, Regulation XXV, and clause 7; Section 53, Regulation XXVII, 1803, were obviously borrowed from the Bengal code, and are founded on the same principle of resting the right of separation on the right of property in the soil.

160. Being, however, framed apparently with imperfect information of the actual state of things to which the law was to be applied, they are less distinct than the corresponding rules of 1793. They are further defective, in as much as the terms employed are used in a sense apparently unknown to that part of the country; and in the case of putteedarry or byachara estates, for which provision, imperfect indeed, had been made in the Benares code, they afford no rule of conduct.

161. The facts, also, of the cases to which the law must be applied, appear to be still too imperfectly developed to admit of any more precise rules being enacted without the hazard of error; and until the several particulars indicated in a preceding part of this Minute shall have been ascertained, his Lordship in Council must desire that the orders which may have been, or shall be passed, in regard to the immediate settlements in hand, should be considered open to future revision.

162. The necessity, indeed, of enacting some new rules in regard to the separation of village Zemindars from the superior Talookdars, was distinctly recognized in the orders passed by Government on the 2nd September, 1808, in reply to the report in which the Board of Commissioners submitted the draft of a general Regulation, designed to be a complete legislative provision for defining the rights and securing the interests of the landholders in these provinces

vinces under the permanent settlement. That greater progress has not been made in obtaining and digesting the requisite information, is only one of the many proofs which the proceedings afford of the indispensable necessity of that minute and systematic inquiry, which it is now intended to unite with the adjustment of the Government revenue.

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163. This advantage has resulted from the delay, that the question may be now discussed unembarrassed by the artificial rights of occupancy which the Regulations vested for a time in the theekadaree or farming Talookdars, and free from any of the political considerations which, at the period in question, would in some instances have deterred Government from a strict scrutiny of the rights claimed by powerful individuals.

164. With respect to the general rule followed in Bengal, his Lordship in Council must be very reluctant to question a determination formed and approved by such high authority. The general expediency, too, of the arrangement, his Lordship in Council is, by the information in the present possession of Government, disposed to admit. There seems to exist much cause to doubt, whether the class of Talookdars or Pergunnah Zemindars can be rendered useful instruments in the civil administration of the country. Generally speaking, they appear to possess little influence over the people, even where their fraud or violence have not rendered them odious. The objects of Government, in relinquishing its right to further rent, have little or no connexion with the measure of fixing the amount to be contributed by an intermediate Collector, and require for their full accomplishment, that the persons more immediately connected with the land, and more immediately regulating its cultivation and the works to be undertaken for its improvement, should be secured in the fruits of their exertions and industry; and, finally, there seems reason to think, that the class in question, if made responsible for the punctuality of their payments, cannot be preserved without a large sacrifice on the part of Government, not only to provide for the ordinary charges of their management, but also to maintain them and their dependants in a suitable condition of comfort and respectability, and to secure them from the consequences of their own weakness, indolence, extravagance, and vice.

165. Before, however, superseding existing rights on views of general or particular expediency, a strong case must necessarily be made out to justify the act: and even supposing the above facts to be fully established, and the expediency of superseding the tenures of the Talookdars and Pergunnah Zemindars, in cases where the lands composing their talooks or zemindarries may be occupied by persons having a permanent hereditary and transferable property in the soil to be admitted to be such as to render it proper for Government to direct the separation of the latter, it would still be necessary to consider how far the former are entitled to compensation for the loss of the advantages, present and prospective, which belonged to the tenure held by them.

166. In the neglect of this principle, the rules of 1793 appear to have been certainly defective, though the omission originated probably in the opinion, that the separated Talookdars of Bengal were, by the custom of the country, entitled to hold their lands either at a fixed rent or at a rent bearing a fixed proportion to the Government demand, and was further palliated by the consideration of the limited amount of the authorized allowances assigned to the Bengal Zemindars, their nankar being stated by Mr. Shore not to have exceeded in the aggregate one per cent. on the revenues.

167. Still, whatever were the advantages of the tenure or whatever its nature, the Zemindar was entitled to have them fully considered; and his Lordship in Council is clearly of opinion, that in regard to the Western Provinces, the principle on which the rule above quoted was founded, and the degree in which it might affect the property of the superior holder, require to be more deliberately discussed. Above all, before acting on any general views of expediency, it appears to be indispensably necessary to ascertain fully the real nature of the individual rights which it may be proposed to supersede. Unless this be carefully done, there will always be danger lest the orders of Government will be applied in very different ways in different parts of the country, according to the views of individual officers, as there seems reason to

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believe that in the Lower Provinces the question as to the nature of the property, which was to entitle its possessor to separation, was variously determined, The observations contained in a former part of this minute will explain the leading points which Government desires to have ascertained, and it is unnecessary, therefore, to dwell further on that part of the subject. It may, however, be necessary to observe, that in cases in which the tenures of any particular party shall appear to be official merely, it must not therefore be concluded, that he did not possess any permanent right of property in the advantages of it, or that the tenure can be set aside without due cause and sufficient compensation. A hereditary office is, of course, not less to be respected than any other kind of property. It may be true, indeed, that the mussulman code does not recognize any office as a thing lawfully heritable: It may likewise be true, that the native Governments would set aside such a tenure, the creation of their predecessors, for slighter cause than would have led them to interfere with the prescriptive property and possession of the cultivating Zemindars. The fact, however, appears certain, that many of the Talookdars had held for successive generations, and that the sunnuds of the ruling power vest the Talookdars with a hereditary right of management, while at the same time the inheritance of Revenue officers generally has always been familiar to the practice of India; and in drawing conclusions from the acts of absolute Governments, a distinction must always be made between those which would have been considered as an unjust invasion of private rights, and those which the community would have regarded merely as the proper exercise of an undoubted prerogative.

168. Supposing, too, the office to convey to its possessor the right of regulating the cultivation of the land on any neglect or failure of those more directly connected with the mouzah, of distributing the uncultivated and waste lands either among the old residents or new settlers, and of sharing in the profits that would result from the cultivation of the more valuable articles consequent on the construction of wells and other improvements, the interests of the holder ought scarcely less to prompt him to forward the views with which Government would give to the country the boon of a permanent settlement, than if he possessed an absolute property in the soil; or, at least, the maintenance of the tenure would be open to the same objections only as may be urged against every scheme of things that establishes a community of property in the land, and in the profits derived from its improvement.

169. As far as the information yet before Government enables his Lordship in Council to form a judgment on the case, he is strongly disposed to think that the Talookdars of the Western Provinces, where not avowedly Talookdars, did in most cases possess a property in their elakas, of which they ought not lightly to be divested, and for which, if deprived on grounds of public expediency, they are entitled to liberal compensation.

170. The extent of the compensation to be assigned in such an event will, of course, depend on the extent and nature of the advantages to which the party may have been entitled, by express grant from the ruling power or by prescriptive and immemorial usage, points which, as already observed, have not yet been fully explained.

171. In supplying the required information, the Boards will, of course, at the same time state fully the principles which it may appear to them most proper to adopt, in regard to the separation of village Zemindars, or other proprietors, from the superior holders through whom they may have formerly paid their revenue, as well as in respect to the compensation to be allowed in any cases in which the rights of those persons may be superseded.

172. In the event of the village Zemindars, or other occupant proprietors, being left under the management of the Talookdars or Pergunnah Zemindars, it is still the intention of Government, with a view to the security of the inferior tenantry, that a mofussil settlement should, in all cases, be made with the former for each village, due advertence being, of course, had to the rights of both parties, which must then be carefully ascertained and defined.

173. Pending, therefore, the final decision on the above question, his Lordship in Council is disposed to favour the measure of admitting the village occupants

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occupants to direct engagements with Government, in cases in which the Talookdar does not already hold possession as recognized proprietor, a fair allowance being intermediately assigned to the excluded Talookdars.

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174. Supposing a permanent settlement to be made with the Talookdars or Pergunnah Zemindars, it will naturally become a matter of consideration, how a just share in the benefit of the measure can be secured to the inferior Zemindars or other inferior tenantry, without depriving the Sudder Malguzar of the advantage he may be deemed entitled to derive from increased cultivation, and the consequent motive to promote improvement. The same question will, indeed, arise, whenever there may be a class of cultivators possessing any fixed rights of occupancy, it being the desire of Government that, in fixing the Government rent, the relative rights possessed, or to be thenceforward possessed, by all persons connected with the land, until alienated or altered by the act of the individual, should be definitively settled.

175. Where villages may heretofore have been settled with one or more proprietors, not being putteedarry or byachara villages, the actual extent and nature of the property possessed by the Malguzars will be fully investigated; and all other persons holding a similar property in the village will be allowed an opportunity of joining in the engagements, and stating their wishes in respect to the assessment.

176. Where the possession and management of the several sharers in any village shall be found to be entirely distinct, without any community of interests in the assets on which the jumma is fixed, a separate settlement will naturally be made with each for his own share, unless the sharers be so numerous as to render it impracticable or highly inexpedient to follow such a course, in which event the principle to be followed in the settlement of putteedarry villages will become applicable.

177. In other cases, the Revenue authorities must, of course, attend to the wishes of the parties and the local usage, before taking any steps for effecting a partition; but, as far as practicable, engagements should be taken from all, specifying the proportion of revenue payable by each, and defining the extent of his property and the nature of his responsibility.

178. Where a portion of the persons holding property in any village shall refuse to enter into engagements on the required terms, particular care must be taken to distinguish the cases in which the sharers have joint interests and property in the land, or the rents of it, from those in which the partnership consists merely in being under joint engagements with Government. In the latter case, no special rules will apparently be necessary for the case of recusance; since whether an engagement for the estate of a recusing proprietor be taken from a stranger or from the person with whom he may have heretofore been under engagements, and who may enter into zemindarry engagements for his own portion of the village, in either instance the transaction must be regarded as a farming settlement and adjusted accordingly.

179. In the case of joint estates, properly so called, some distinct rules appear to be necessary for determining the manner in which the wishes of the coparcenary shall be ascertained, the course to be followed in the event of a partial recusance, the rights of the recusing parceners, if not separated, where the settlement may be made with the remainder, and the nature and extent of the responsibility attaching to each and all of the proprietors individually and collectively. In these cases it may often be found convenient, as in the Benares system, to form the settlement with some of the principal sharers, leaving the sharers disinclined to engage on a footing analagous to the dependant Talookdars of the Lower Provinces, bound to contribute to the revenue according to the customary rates, but secured in their tenures while they fulfil that obligation, without any responsibility for the Government jumma.

180. These points ought naturally to be fully determined before the final settlement is concluded.

181. In the case of putteedarry or byachara villages, it appears to be especially necessary, that the principles to be followed in forming the settlement and

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and in collecting the revenue should be distinctly settled. It appears clear, that the rules contained in the existing code for the settlement of joint undivided estates are by no means sufficient, more especially where the different Putteedars and their parceners are in separate possession of distinct lands, subject to a fixed portion of the Government jumma, or a portion liable to variation according to certain determinate rules.

182. It would be inconvenient, and probably mischievous, hastily to dissolve the village communities, by inviting each proprietor to come under separate engagements; and even the peculiar conditions of the byachara tenure, though certainly open to some objections, could not, it may be apprehended, be set aside, without occasioning much dissatisfaction, even if it should not be found to be a contrivance, which more than ordinary dependance on the seasons, or other local peculiarities, renders necessary for the security of Government and that of the people, until the improvements consequent on a perpetual settlement shall obviate the risk which, under a heavy assessment, must result from fixing the jumma on very minute portions of land.

183. Almost all authorities agree, that where the village communities have been preserved entire, the civil administration of the country is comparatively easy. The power of the magistrate must, indeed, be occasionally exerted to keep the peace between the inhabitants of different villages, or sometimes those occupying different divisions of the same village, and his vigilance and rigour may be required to protect strangers and travellers, whose lives and property every rude people are found to hold lightly.

184. The direct interposition of public authority must likewise, of course, be necessary in various other cases, and a general control uniformly and firmly exerted. But it may be assumed, that the important object of checking the prevalence of crimes, of restraining (what is scarcely a less evil) the spirit of litigation, and of making the people manage for themselves the ordinary details of civil administration, which will otherwise always be very imperfectly managed, must essentially depend on the maintenance of those communities and the preservation of their original institutions.

185. The danger of abuse on the part of the leading men will apparently be obviated by the formation of accurate records of individual property, and by securing to each his own possessions until they be transferred by his own act; and although his Lordship in Council is not prepared to say that it would be expedient to adopt any rule for limiting the right of the sharers in putteedarry estates to have separate engagements taken from them, it appears certainly undesirable to pursue any measures which might tend suddenly to alter the constitution of the village communities.

186. The circumstances, however, of the several villages which the general terms putteedarry and byachara have hitherto been used to embrace, are not sufficiently before Government to admit of any final decision in regard to the scheme of settlement best adapted to them; but, on the whole, his Lordship in Council is disposed to think, that the Collectors, subject, of course, to the control of the Board, should in such cases be specifically vested with a discretion similar to that which they have hitherto apparently practised, and which under the native Governments appears to have belonged to the Aumils, of selecting, with reference to past usage and the wishes of the village community, one or more of the brethren to be the Sudder Malguzars.

187. Such appears to have been the course generally followed by Mr. Duncan in regard to the village Zemindars of Benares, as described in Clause 1, Section 17, Regulation II, 1795.

188. It will obviously, however, be necessary to define more distinctly than was then done, the nature of the arrangement adopted, and its consequences in respect to the different persons whose interests the settlements may embrace. The responsibility to be attached to the Sudder Malguzar and to each individual proprietor or class of proprietors, and the powers and privileges to be vested in the former in regard to the management of the village concerns and the collection of the Government revenue, must be specifically declared. Whether the direct advantages to be enjoyed by the Sudder Malguzars, in virtue of that character and in compensation of the trouble and risk which it imposes, can be fixed

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fixed and defined without weakening their connection with the community, and in that case, how they are to be secured and assigned to them. How far the post of Sudder Malguzar is to be considered permanent, or hereditary, or transferable: if not permanent, in what cases it is to be set aside; if hereditary, how the inheritance is to be regulated; if transferable, by what forms and under what restrictions to be transferred. In what cases individual proprietors, or any portion of the proprietors, or the representative of such portion, as a Puttee, Thoke, or Behree, are to be admitted to separate engagements; and, in such a case, how the jumma is to be adjusted. These, with the questions hereafter noticed, relative to the course of proceeding to be followed on the occurrence of arrears of revenue, must be particularly considered and determined, and other questions will doubtless arise in the future progress of this inquiry.

189. All the above points will naturally engage the particular attention of the Board of Commissioners; and the course to be finally adopted will probably best be determined as individual cases arise, and all the facts relating to them are fully brought to view.

190. In regard to villages to which there may be no claims of proprietary right (a fact to be very carefully investigated in each case), Government will naturally be more at liberty to make such arrangements as the public convenience may suggest. Where complete village communities of resident cultivators may be found enjoying a prescriptive right of occupancy, even supposing those persons not to claim or not to be able to establish any title to an hereditary and transferable property in the soil, still it may probably be expedient to recognize them as possessing such a tenure, and to put them on a footing with the village Zemindars, with such modifications as may be deemed expedient.

191. Such an arrangement would appear to be consistent with the views and intentions of the Honourable Court, who have, at the same time, stated a decided opinion, "that a proprietary right should be no further acknowledged "in the Mocuddims than as concerns the lands to which they have a possessory "claim, and that the same right should, on the same principle, be admitted "in the case of the other occupant cultivators."

192. It is on all sides admitted to be desirable, in regard to the estates in question, not to cast on the village communities the control of a stranger, but to manage them through the agency of their Mocuddims or head-men; and as the Honourable Court have, in regard to this Presidency, never pressed the adoption of a ryotwar settlement, though anticipating the future prevalence of it through the gradual separation of the sharers in joint estates, the opinion above stated would not appear adverse to the measure of vesting the Mocuddims with a fixed and permanent title of management, should such a measure be thought advisable, due care being taken to secure the rest of the community such a share in the benefits of the permanent settlement as it may be considered proper to assign to them.

193. In this case, the same questions will arise in regard to the Sudder Malguzars, as have been above indicated in respect to those of putteedarry and byachara villages.

194. In all such cases, however, care must be taken, lest the interests of persons still absent from accidental causes should be injured by too hasty a declaration in favour of the occupants. The mere reservation of the rights of the former will probably scarcely be sufficient to counterbalance the natural inference to be drawn from the recognition of others as proprietors, and the parties are not likely to know the powers vested in our courts for the correction of injuries sustained through the acts of the Government or its officers.

195. The considerations above stated apply, for the most part, with equal force to the case of villages left temporarily at the disposal of Government by the recusance or default of the proprietor. In such cases, with the special exception, perhaps, of instances of turbulence and insubordination, the most expedient course appears to be, to form a settlement with the village community under the management of their head-men.

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196. Care, in this case, must of course be taken, to settle rights and to fix definitively the nature of the engagements entered into, so that, in the event of the former Malguzars being restored, the village occupants may have no just cause or reasonable pretext for considering themselves aggrieved by being again subjected to an intermediate authority; that the Sudder Malguzar may be secured against resistance in resuming his legal rights, and the village occupants protected against his injustice or violence.

197. In the case of villages absolutely deserted, or villages without proprietors, of which the cultivators may claim or possess no fixed and permanent rights, it will, of course, be entirely open to Government to adopt such arrangements as may be most expedient; but no decision appears to be called for at present: and in respect to wyranee villages, indeed, the first object is, of course, to define and mark their limits, that hereafter no embarrassment may be experienced in the disposal of them.

198. With respect to the general question of the measures to be adopted for securing the rights of the cultivators not proprietors, his Lordship in Council is not prepared to pass any final resolution, beyond that of impressing on the Revenue authorities the necessity of an accurate ascertainment and record of the existing state of things, as already proposed in a preceding part of this Minute, the main object appearing to be the prevention of any sudden and injurious changes.

199 The earnestness of the injunctions of the Honourable Court in regard to the issue of pottahs, as well as the great importance of the measure itself, naturally require that the means of attaining that object should be fully considered. But various considerations appear to dissuade from the adoption of any general rule until the circumstances of the people to whom it is to be applied shall be better ascertained.

200. The cultivating proprietors naturally resist, what they consider an attempt to reduce them from being the co-sharers, to the situation of the under-tenants of their engaging brethren, and to convert a tenure of independent property derived from their ancestors by immemorial succession, into one of modern creation and uncertain stability: and with regard to the common Ryots, also, great difficulties will apparently occur, unless a very careful attention be paid to local peculiarities, and the proceedings of the Revenue officers be shaped accordingly.

201. Thus, however desirable in itself that all engagements should stipulate the payment of a specific sum of money for a certain quantity or defined tract of land, yet both Zemindars and Ryots, and more especially the latter, will, in a multitude of cases, strongly object to such a scheme; and former attempts to effect the distribution of pottahs seem very generally to have owed their failure to the endeavour at giving to those instruments a precision inconsistent with the usages of the country, and repugnant to the habits and prejudices of the people. In many cases, too, the objections to fixed money-payments appear to be well founded, the precariousness of the produce and the poverty of the cultivator rendering it necessary that the rent should either be paid in a proportion of the crop, or that the Ryot should adopt the less advantageous mode of trusting to an undefined understanding that a part of the stipulated rent will eventually be relinquished. Although, therefore, great advantage would doubtless result from the general interchange of specific engagements between landlord and tenant, and especially from the discontinuance, as far as possible, of all indefinite cesses, and though the constant efforts of the officers of Government, both Revenue and Judicial, cannot be too earnestly directed to the attainment of the object through every means of influence and encouragement, his Lordship in Council is by no means prepared to adopt any general measures of coercion in order to enforce the issue of pottahs.

202. Whatever is done must be done gradually, and with a full understanding of the practical results of every order issued. A collector, in making a settlement village by village, will have a favourable opportunity of ascertaining the views of the people, of explaining to them his own designs, of forming an accurate judgment of the practicability and propriety of any arrangement that may be suggested, of affording to his superiors the means of deciding on confident

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fident grounds, and of giving effect to any plan that may be ultimately adopted for promoting the issue of pottahs. But it is plainly desirable, that in this, as in all other matters of detail, various individual cases should be submitted for decision, before an attempt is made to lay down for strict observance any general principle.

203. By the formation of a careful ryebundy for each village, and by the ascertainment and record of all sewaee collections, with their amount or proportional rates, whether paid by cultivating Zemindars or ordinary Ryots, the evils which are ascribed to the non-issue of pottahs will, his Lordship in Council conceives, be in a great measure obviated, especially if to these measures can be joined the proper regulation of the office of Putwarry.

204. The nature and extent of the allowances assigned to that officer, and the mode in which they are paid, will in each case be fully ascertained at the period of the settlement: and when the facts are completely developed, it will naturally become matter of consideration, both in regard to them and to all other branches of the village establishment, how far any more direct interference shall be exercised than the existing laws authorize, and generally, how far those laws require revision and amendment.

205. It remains to discuss the important and difficult question, which regards the nature and extent of the rights legally vested in the purchasers of estates by public sale for the recovery of arrears of revenue; and then to consider, how the evil resulting from that cause can best be remedied, and the future extension of the mischief prevented.

206. On the first point, various public authorities, and among others the late Board of Commissioners, appear to have adopted the opinion, that the auction purchasers become the absolute proprietors of the whole of the mehal in which the arrear accrued, and that all other proprietary tenures belonging to it are annihilated.

207. The Regulation proposed by Mr. Waring for the security of the inferior Zemindars in Bundlecund against the private acts of the Sudder Malguzars, proceeds on the same principle.

208, His Lordship in Council cannot, however, admit, that the opinion is founded on a just conception of the general scope and tenor of the existing Regulations.

209. The point may be conveniently discussed under two distinct heads.

First—The legal effect of a public sale, for arrears on the interest of persons holding under the defaulter distinct properties; such as, for instance, in the extensive zemindarries of Bengal, Mofussil Talookdars holding by ancient tenure at a fixed jumma or one determinable by customary rules, or the various classes of cudeemy Ryots having an independent right of occupancy at fixed rates, and the village Zemindars of the Western Provinces, in cases in which the settlement may have been made with Pergunnah Zemindars or Talookdars.

Secondly—The effect of such a sale on the interests of persons holding jointly with the defaulter a share in a common property, or a separate share in an estate subject to a common assessment, including both the ordinary joint undivided estates of Bengal, and the putteedarry tenures of Behar, Benares, and the Western Provinces.

210. On the first head, his Lordship in Council conceives it to be indisputable, both from the reason of the thing and the whole scope of the Regulations, that the sale of a talook or pergunnah zemindarry for arrears due by the Talookdar or Pergunnah Zemindar, in no degree touches the interests possessed by the inferior holders; unless where, and in so far as, they may have been derived from the defaulter or his representative subsequently to the settlement, to realize which the sale has been effected. Thus the ancient Ryots are entitled to a renewal of their pottahs at the established rates, and the ancient Talookdars and Zemindars are in no ways affected by the sale, excepting in so far as they may have improved the terms of their holding by engagements entered into since the settlement.

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211. The decision of the cases coming under the second head is one considerably more difficult and intricate, since it comprehends estates in a great variety of circumstances.

212. Where the property sold may have been held by a single person at the time of the settlement, no subsequent multiplication of the interests attaching to it can, without a regular partition in the prescribed form, relieve the interests possessed by the engager from the responsibility which attached to them at the above period.

213. Thus, when a zemindarry is, on the death of the original Malguzar, divided among his heirs, or otherwise transferred to various individuals, the shares of all continue jointly liable until a regular butwarrah is effected.

214. The same rule is applicable to the case of several persons entering jointly into a common engagement; but where there may have been several joint proprietors at the time of the settlement, holding in common or subject to a common assessment, the law presumes, if the settlement be made jointly, that all the sharers shall have an opportunity of being present at the settlement and of declaring their wishes in regard to the assessment, and that the majority shall have agreed to the jumma, the minority having the option of causing their shares to be separated. In such cases, if a majority shall have rejected the terms offered by the Revenue officer, the settlement could not legally be concluded in zemindarry tenure, and the engager or engagers, whether part proprietors or otherwise, can be regarded only as farmers. As such, the Malguzar will collect the Government rent from his brethren, or may be entitled to oust them from any share of the management, with or without a malikana allowance, but cannot, by his default, in any degree involve the interests of the non-engaging sharers.

215. The Regulations are defective, in not defining distinctly the manner in which all the sharers of joint estates shall be summoned to attend, either by person or representative, at the time of a settlement being made, and the real extent declared of the interests, which are to be held as virtually mortgaged to Government on account of the revenue assessed: for the security of private property requires, that the sharers in estates should not be involved by the engagements of a party to whom they may have delegated no authority, and to whose acts they may have had no opportunity of objecting. On the other hand, the realization of the Government revenue might be risked, if the owners of land could shelter themselves from responsibility, by collusively putting forward another person as proprietor of what they actually possessed.

216. In the absence, however, of any positive rule, his Lordship in Council conceives it to be clearly equitable to assume, that where the Revenue officer shall not be able to shew that a fair opportunity was given to all the non-engaging proprietors to take part in the settlement, then even supposing a majority to have agreed to the assessment fixed, still the interests of those who were not present nor summoned to attend, cannot be held responsible for arrears due by their engaging partners, if indeed the whole arrangement might not be considered illegal and invalid, and that, consequently, the public sale can have conveyed to the purchaser no more than the interest possessed at the time of the settlement by the Malguzars for whose default it may have been made.

217. On this principle, even supposing puttedarry and byachara villages to be brought under the rules of joint undivided estates, yet if, as his Lordship in Council presumes in regard to past settlements, the great body of the Zemindars were not consulted, nor their votes taken on the proposed jumma, nor the authority given to those who were consulted duly authenticated, then, in the judgment of his Lordship in Council, the rights of the non engaging Zemindars could not, under the Regulations in force, be held to be affected by a public sale for arrears due from the Sudder Malguzar.

218. It is to be remarked, too, that although, as already observed, the rules of 1803 contain no specific provision for determining the mode in which the settlement of putteedarry estates should be made, such as that contained in Regulation

Regulation II, 1795, yet there are several specific enactments whence it may be inferred, that the inferior Putteedars (that is, the non-engaging proprietors in the Western Provinces) were designed to be regarded as a species of under-tenant, holding until separated under the selected Malguzar or recorded proprietor, in a manner analogous to the holding of an ancient Talookdar in one of the Bengal zemindarries, and that, consequently, their tenures were to be maintained, notwithstanding a sale in default by the engaging Putteedar.

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219. That such was the intention of the Legislature in regard to estates in Benares, settled in the manner specified in Clause 1, Section 17, Regulation II, 1795, appears to be fully shewn from the rules contained in the sections cited in the margin,* which seem distinctly to limit the consequences of default to the persons whose names were inserted in the Government pottahs: and though various parts of the rules of collection applicable to Bengal were subsequently extended to Benares by Regulation V, 1800, and recourse has been had to public sale much more frequently than was originally contemplated, it does not appear to have been the intention of Government, in any degree, to depart from the above principle.

220. The law applicable to the Western Provinces was, unfortunately, more largely borrowed from the Bengal code, to which the putteedarry tenure is unknown; and the intent and meaning of the Legislature, in regard to such tenures in the Ceded and Conquered Provinces, is therefore involved in more obscurity.

221. In several parts, however, of the Regulations of 1803, which have reference to the recovery of arrears, mention is made of the Putteedars in terms precisely similar to those used in the code of 1795; and it is thence to be inferred, that the Legislature intended the tenure to be treated on the same principle in both divisions of the country.

222. Thus, in Clause 1, Section 15, Regulation XXVII, 1803, it is specifically provided that on the attachment of an estate for arrears, the sequestration of the profits of the party or parties whose names may be inserted in the pottah of Government shall not prejudice the rights of the inferior Putteedars or sharers, village Zemindars, or common Ryots.

223. Clause 1, Section 17, of the same Regulation, provides, under the conditions therein specified, for the transfer of the defaulting Malguzar's rights to the other proprietors; and in the fifth clause of that section, which provides for the absolute sale of the lands of defaulters, there is nothing to shew that it was intended to transfer, also, the rights and interests of any of the Zemindars who were not under engagements with Government.

224. In Clause 1, Section 6, Regulation XXVI, it is provided that, on delivering to the purchaser a copy of the statement of the mehals sold, it shall be expressly notified to him that Government does not guarantee to him any thing beyond the right of the former possession in the land sold; and Section 2 of that Regulation, after declaring certain parts of the rule contained in it not to be applicable to the rights of under-tenants of whatever description, specifically provides, that as the purchaser is entitled only, by the terms of his purchase, to the rights of the late incumbent (except in cases provided for by Regulation XLVII, 1803), whatever disputes may arise between him and the under-tenants are to be settled in like manner as they would have been between the under-tenants and the late incumbent, if the sale had not taken place.

225. Village Zemindars and Putteedars are expressly recognized as under-tenants, to whom the above rule is applicable by Regulation XXVIII, in which likewise it is provided that on failure by such persons to pay the revenue demandable from them, their tenures shall be liable to sale only under an order from the Dewanny Adawlut.

226. The

* Sections 14, 17, and 26, Regulation II,
Sections 15 and 17, Regulation VI,
Section 10, Regulation XXVII, ...
Section 5, Regulation L, ... } 1795.

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226. The only rule, indeed, which appears to countenance the opinion of the absolute transfer of all proprietary right in the mehal sold for arrears of revenue, is that contained in the latter part of Section 6, Regulation XXVI, 1803, which declares that whenever the land may have been sold to discharge an arrear of the public assessment upon such land, or upon the estate of which such land formed a part, no private claim thereto, on the plea of sale, gift, or any other private claim whatever, shall be admitted by any court of justice, in bar of the prior and indefeasible right of Government to hold the whole of the lands answerable in the first instance for the public revenue assessed thereupon, as immemorially known and acknowledged.

227. But to this rule, which is borrowed from the Bengal code, there cannot, in the judgment of his Lordship in Council, be justly given so broad a construction.

228. Even in Bengal, various properties transferable by sale, gift, or otherwise, are recognized as being held under the Sudder Malguzar which a public sale would not affect; and the provisions already adverted to in regard to Putteedars and village Zemindars, seem sufficiently to shew that such tenures could not have been designed to come within the scope of the rule above quoted, even if its terms were such as to be strictly applicable to them.

229. The rule is plainly declaratory, and was not intended to give any further consequences to public sales than previously belonged to them. Although, too, by its terms it refers to the lands under the management of the defaulter, yet from its general scope and tenor, it seems obvious that it cannot have been designed to do more than to declare the responsibility of the estate held or recognized to be held by the Sudder Malguzar. That estate, which ordinarily consists of the complex property termed a zemindarry, Government has an indefeasible right to hold answerable for the revenue; and the under-tenures, that is to say, the profits derived from them by the Sudder Malguzar, are indeed transferred by the sale with the chief tenure from the defaulter to the purchaser, because they constitute parcel of the zemindarry. They are not, however, thereby annihilated; nor are the rights of the under-tenants affected by the transfer, unless in cases specially provided for.

230. An opposite construction of the rule would lead to the inference, that all under-tenures, including those of dependant Talookdars and ancient Ryots in Bengal, are annulled by a public sale, an inference too preposterous to require refutation.

231. It may be doubted, indeed, whether more was intended by the rule, than to declare that the right of Government to hold the land responsible for the revenue should not be affected by any act or omission of the Malguzar or his representative, his interest therein, as possessed by him at the time of the settlement, being virtually mortgaged to Government in security of the rent payable by him, until a new arrangement by a regular partition should be effected, under the authority of the revenue officers. It is also possible, that the rule may have farther meant to refer to the case of an estate sold for arrears which accrued during the possession of one person, when the right may be subsequently declared by a court of justice to have been in another. That case had, however, been more distinctly provided for in the Bengal code by an earlier enactment, and it is obvious that neither of the cases supposed has any connection with the question of under-tenures.

232. There remains one point to be considered in regard to the effects of a public sale, which does not strictly fall within either of the two heads above stated; and that is, how far, under the rules which direct settlements to be made with the party in possession, such a sale, if made on account of arrears due from a person admitted to engage while holding wrongful possession, or under a bad title, or obtaining wrongful possession, at any time after a settlement may have been made with the rightful owners, would operate to secure the purchaser against the claims of the rightful owner.

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233. This question, however, Government conceives is not one likely to be of very extensive application; and though on a revision of the rules applicable to settlements and to public sales, it will be proper to settle the matter for the future, his Lordship in Council will not now enter into a detailed discussion of the point with reference to the operation of past sales.

234. With regard to these, his Lordship in Council is, on consideration of what is above stated, clearly of opinion, that the public sale of an estate engaged for by a Talookdar or Pergunnah Zemindar can in no respect affect the rights of the village Zemindars or any of the inferior tenantry, further than those rights may be derivative from the defaulter or his predecessor, and created subsequently to the settlement.

235. His Lordship in Council considers it also to be consonant to a just interpretation of the existing Regulations, to maintain, in the case of putteedarry or byachara estates, the property of the non-engaging sharers, unless their shares shall have been sold in liquidation of a mofussil balance under the sanction of a decree of court, and that, consequently, persons who have purchased lands at public sales are not competent to disturb the possession of any village Zemindar, Putteedar, or other person having a hereditary transferable property in the land or the rents thereof, not being one of the proprietors personally answerable to Government for the arrear on account of which the mehal may have been sold, or any part of it.

236. The same principle his Lordship in Council conceives to be applicable, generally, to all sharers in joint estates, or estates under one engagement, who may not have had a fair opportunity of taking part in the settlement, as well as to all cases in which the majority of such sharers shall have dissented from or not agreed to the assessment.

237. To provide for the practical application of the above principle (with which the past proceedings of the Revenue officers would not appear to have been altogether consistent), a declaratory Regulation will apparently be indispensably necessary.

238. From the observations above recorded, it would also, of course, follow that, in the judgment of the Governor-General in Council, it ought to be fully explained, that the rules by which the purchasers of land at public sales are declared competent, under certain restrictions, to annul leases, and in certain cases to enhance the rents payable by under-tenants, shall not be construed to authorize any such purchaser to eject a Khood khoost Ryot or resident and hereditary cultivator, where such person shall be found to possess a prescriptive right of occupancy, nor to demand from such an under-tenant, or from an inferior Zemindar or other proprietor, a higher rate of rent than was receivable by the former Malguzar; saving and except in cases in which such under-tenants may have held their lands under engagements stipulating for the payment of a lower rate of rent than would have been justly payable for the land, from abatement having been granted by the former Malguzar from the old established rate by special favour, or for a consideration, or the like, or in cases in which it may be proved that, according to the custom of the pergunnah, mouzah, or other local division, such under-tenants are liable to be called upon for any new assessment or other demand not interdicted by the Regulations of Government.

239. With reference, also, to the misapprehensions into which some of the public officers have fallen, in regard to the design of Regulation V, 1812, it will apparently be proper to declare, that the rules contained in the existing Regulations, by which proprietors of land paying revenue to Government are empowered, under certain restrictions, to grant leases for any period which they may deem most convenient for themselves and their tenants, and most conducive to the improvement of their estates, and by which such proprietors are declared competent to grant leases and to receive engagements from their under-tenants according to such form as the contracting parties might deem most conducive to their respective interests, were not intended and shall not be construed to entitle the Sudder Malguzar to demand from any village Zemindar, Putteedar, Khood khoost Ryot, or any other under-tenant, a higher rent than he is entitled to collect by the custom of the pergunnah, mouzah,

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mouzah, or other local division, save and except in cases in which under-tenants shall have voluntarily entered into engagements for the payment of a specific rent.

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240. Corresponding declarations, with some special provisions for giving them effect, will be requisite in regard to Jageerdars and other similar lakeraje holders. And, according as the facts of the several cases may be ascertained, it will be right that the various descriptions of tenures, and the general principles applicable to each, should similarly be defined and made known, the public records being so prepared as to afford the courts the means of obtaining the information necessary to the application of the law.

241. Before, however, passing any final orders on these points, his Lordship in Council deems it proper to require from the Boards a full report on the probable practical result of a law calculated to give effect to the principles above stated, in regard to the legal effect of a public sale for arrears of revenue, and on the detail of the measures necessary to be adopted in the execution of it.

242. This report will naturally embrace, among other things, the following points:—

First. The extent to which sales have been made of the different descriptions of estates in the different districts, as far as they may have the means of ascertaining the facts.

Secondly. The degree in which the purchasers have exercised powers inconsistent with the principles above laid down, and how far they have been supported or controlled by the courts of judicature.

Thirdly. How far, in effecting sales of estates of the different descriptions specified, the acts of the Revenue officers may have been such as to lead the purchasers into the belief that they were entitled to the absolute property of the land composing the mehal sold, or otherwise to exercise powers inconsistent with the above principles.

Fourthly. The prices usually paid or expenses incurred by the auction purchasers of estates falling within the scope of the above resolutions, and the value of the purchase, supposing the above principles to be maintained.

Fifthly. How far, on giving effect to those principles, the purchasers would appear to be entitled to compensation.

Sixthly. On what terms they would be willing to resign their purchases, and how far the original Zemindars, in or out of possession, would be able and willing to make good the amount, or how a compromise could otherwise be most expediently adjusted.

243. With respect to the future, his Lordship in Council would hope that, especially when landed property shall have acquired a considerable value under the operation of a permanent settlement or of long leases, the necessity of using the instrumentality of public sales for the realization of the public revenue may, in a great measure, be obviated.

244. The example of Delhi would evince that there is no absolute necessity for the measure; and more recent experience in the Western Provinces proves that, under an active management, it is rarely, if ever, necessary to proceed to the actual sale. In its influence on the happiness of the people, on the character of Government, and on the peace of the country, the practice appears to be more injurious than the violent and oppressive modes of collection of the native Governments; and, unlike these, it is in its nature irremediable.

245. It will probably still be necessary to retain the power of selling: but his Lordship in Council is strongly disposed to think, that in the provinces in question, the exercise of it being reserved for special occasions, should again be brought under the direct control of Government.

246. The Board of Commissioners in the Ceded and Conquered Provinces will be particularly desired to take into immediate deliberation, the means by which the necessity of sale may in ordinary cases be avoided and its severity mitigated, considering, among other things, what additional powers, if any, it may

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may be necessary to vest in the Collectors or Tehsildars, in order that, on the occurrence of an arrear, they may be better able to proceed, after an inquiry into the village accounts, to recover it from the real defaulters: whether the system of farming or of mortgaging the estates of defaulters might not advantageously be extended; what rules shall be enacted for enabling the Revenue authorities, on the default of a Talookdar or village Zemindar, to conclude a settlement for a term of years with the village community, under the management of their head men; what allowances shall, in such case, be assigned for the support of the defaulter; how far each sharer in the joint estates of different descriptions should be held responsible for his own proportion of the assessment, or the whole estate for the whole jumma; how the defaulting parties are, in either case, to be treated; what interests are to be conveyed to persons paying up the arrears, whether sharers in the estate or other individuals.

247. In the mean time, the Board will impress on the several Collectors the duty of their using the means at present possessed by them for the realization of the revenue without sale.

248. At all future sales, too, the Collectors must, of course, be careful to distinguish the precise nature of the property sold, with reference to the engagements of the defaulter and the interests possessed by him, so as to obviate any difficulty in applying the principles above explained, and the nature of the responsibility to be attached to the Sudder Malguzars must be distinctly defined and explained at all future settlements.

249. The above detail will explain the leading objects to which the attention of the Revenue officers is to be directed, in the future administration of the Ceded and Conquered Provinces.

250. The further question remains, in regard to the powers to be vested in those officers, to enable them to carry into effect the views and intentions of Government, and the number of functionaries to be employed in the execution of the work.

251. It will apparently be indispensably necessary to vest the Collectors with distinct authority to determine, judicially, subject to such revision as may be deemed advisable, the extent and nature of the interests possessed by all persons and classes connected with the land: and considering how nearly many questions that would come under the above description are connected with others, relating to wrongful dispossession and to suits for the recovery of possession on grounds of right, his Lordship in Council is by no means prepared to determine that the powers of the Revenue officers should be restricted to cases of the first description. It will likewise deserve consideration, how far such powers should be at all times exercised by Collectors, or restricted to the periods of settlement; and whether, with a view to meet the varieties of individual character, a general discretion ought not to be specifically vested in Government, of granting to such Collectors as it may judge fit, a special commission to exercise judicial powers within limits to be defined in each case by proclamation.

252. On these points, as well as generally in regard to the powers required by the Revenue authorities for the purposes above explained, and the detailed rules under which the powers vested in them are to be exercised, his Lordship in Council must naturally be desirous of seeking the aid of the Boards, who will accordingly be required to report on the subject, and to submit a draft of such provisions as may appear requisite to carry their suggestions into effect. When the mode of proceeding to be followed and the powers to be exercised are further settled, his Lordship in Council will resume the consideration of the agency to be used in giving effect to the views above explained.

253. The following points, also, connected with the future settlement, his Lordship in Council deems it sufficient now to notice as matters of future deliberation.

Firstly. What amount of nankar or malikana ought to be allowed to the Sudder Malguzars, distinguishing the different descriptions.

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Secondly. In what form this allowance shall be given in the case of putteedarry estates, in which the Sudder Malguzar shall be merely the representative of a community.

Thirdly. How far, and to what extent, the Zemindars shall be held answerable for the Police.

Fourthly. How far they shall be responsible for the care of the public roads; or, as all systems of forced labour are equally improvident and oppressive, shall be liable with other classes to the payment of a cess for the repair and construction of them.

Fifthly. What provision shall be made for ousted proprietors, and how the different classes shall be distinguished.

Sixthly. What provision shall be made for putwarry and village watchmen, and how their existing allowances shall be secured.

Seventhly. Of what extent of country it may be advisable to undertake the settlement in a single season, supposing one competent officer to be available for every ten lacs of jumma, and the Board to remain on its present footing.

Eighthly. On what principle the selection of pergunnahs or mehals to be settled in each year can best be made.

Ninthly. What system of intermediate management it will be best to adopt on the expiration of the existing settlements, preparatory to the proposed revision.

Tenthly. Whether it would be expedient, in any case, to seek an intermediate increase of revenue previously to a detailed revision of the settlement, and if so, whether in the form of a fine on renewal or increased jumma, or in what form.

254. With respect to the manner in which the remaining period of the existing settlements can best be employed, in anticipation of the minute investigation which it is designed to institute, his Lordship in Council must rely chiefly on the local experience and knowledge of the Boards, and their exertions to direct the labours of the subordinate officers to the objects of most importance and utility.

255. The several Collectors will naturally endeavour intermediately to acquire and digest such information as may be calculated to assist them in the future prosecution of the detailed inquiries in which they are to be engaged, calling upon their native officers for such reports and statements as may appear likely to be useful, and employing every opportunity of personal inquiry and research.

256. The information contained in the proceedings held on former settlements, where those shall have been accurate and detailed, and the record of them carefully preserved, will no doubt afford much important aid in prosecuting the work now to be undertaken; and the assistants to the Collectors and the Boards cannot probably, while fixed at their proper stations, have any duty assigned to them more calculated to prepare them for more active functions, than that of diligently perusing and forming careful digests or abstracts of those papers.

257. To this subject, therefore, the Boards will direct their particular attention. It appears, on every account, very desirable that, as far as practicable, all claims to lakeraje lands should be decided upon, and the nature and extent of the tenures defined, before the permanent settlement of the tract of country in which such lands may be shall be finally concluded; or, at least, that the limits of the lands claimed to be held on such tenures should be so plainly and accurately defined, that no difficulty may be experienced in tracing them hereafter.

258. To the object, therefore, of arranging the records applicable to such lands in the several pergunnahs and other local divisions, the attention of the Collectors will naturally be directed.

259. Such

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259. Such preparatory measures cannot now be too soon commenced in the Ceded Provinces, and the Board will naturally consider, whether any specific power should be given to the Collectors there, with the view of enabling them to enter on the proposed investigation before the existing settlements shall have expired.

260. In revising the settlement of those estates which may intermediately become open to reassessment, the Board will naturally be guided by the principles above explained, as far as they may be applicable to the several cases.

261. No specific pledge can, of course, be held out to the people, until the commands of the Honourable Court are received; but it may deserve consideration, whether it would be advisable to apprize them, generally, that the scheme of a permanent settlement is not abandoned, and that their best hopes of securing that object must be founded on the improvement of their estates and the punctual discharge of their obligations to Government.

262. His Lordship in Council would, however, in the first instance, wish it to be ascertained by indirect and circumspect inquiry, what the real feelings of the body of the people are in regard to the expectation of a permanent settlement; what proportion of the present engagers would have been entitled to such a settlement under the rules of 1803; how far the dissatisfaction stated to have been expressed arose from a conception that the provisional pledge then held out had been violated, or merely from the disappointment of the hopes which the acts of the local Government naturally excited in regard to the settlements made under the rules of Regulation X of 1807, settlements the final approval of which was by express law reserved for the authorities at home.

263. His Lordship in Council is fully sensible of the difficulties that will attend the complete investigation of the various points above indicated. Their full development, indeed, will naturally require much laborious research, and can only be the work of time. It has, however, appeared not the less advisable to bring the points together in one view, that the general bearings of the plan may be the better perceived, and that information, gradually or fortuitously acquired, may be systematically arranged and digested. His Lordship in Council has the fullest confidence in the general industry, zeal, and intelligence of the officers who will be called to the work; and Government will be happy to receive the suggestions of any arrangement, by which the agency to be employed can be rendered more effective, or by which the duty may be conveniently distributed.

REVENUE LETTER *from* BENGAL,
Dated the 10*th August* 1821.

(Department of Ceded and Conquered Provinces.)

Revenue Letter from Bengal, 10 Aug. 1821.

Ceded and Conquered Provinces

To the Honourable the Court of Directors for Affairs of the Honourable the United Company of Merchants of England trading to the East Indies.

HONOURABLE SIRS:

1. Your Honourable Court will have already received from the judicial department a copy of the Regulation passed by us on the 13th January 1821, and entitled "A Regulation for the appointment of a Special Commission in "the Ceded and Conquered Provinces, for the investigation and decision of "certain claims to recover possession of land illegally or wrongfully disposed of "by public sale, or lost through private transfers effected by undue influence; "and for the correction of the errors or omissions of the proceedings adopted "by the Revenue officers, in regard to the record and recognition of proprie-"tary rights, and the ascertainment of the tenures, interests, and privileges of "the agricultural community."

2. Our

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2. Our proceedings connected with the adoption of this measure have already been transmitted to you,* and the grounds on which the Regulation was enacted are so fully stated in the preamble, that, under ordinary circumstances, we should have considered it unnecessary to trouble your Honourable Court with any further exposition of the reasons by which we were influenced, and should have contented ourselves with a brief explanation of the arrangements adopted by us, for giving effect to the law.

3. The judges of the Sudder Dewanny and Nizamut Adawluts having, however, in separate minutes, recorded an unanimous opinion against the propriety, and even legality of the measure, it is of course our duty to put you fully in possession of the objections urged by those officers against the law, and at the same time to explain the grounds on which we have resolved to maintain it without any immediate alteration.

4. For this purpose, we now do ourselves the honour of transmitting to you, numbers in the packet, a copy of the minute in which Mr. Stuart recommended the institution of a special commission, with the papers annexed to it; copies of the several minutes submitted by the judges of the Sudder Dewanny and Nizamut Adawluts, to which we have above referred, together with a copy of the resolution which we have this day passed, after the most deliberate consideration of the last-mentioned papers.

5. The full discussion which those papers contain in regard to the general necessity of the law, and the expediency of its several provisions, appears to render it superfluous for us to add any thing on those points, more especially as the papers submitted with the despatches noted in the margin † will have already afforded to you all the detailed information, relative to the past revenue administration of the country, and the principles and rules by which we propose hereafter to be guided, that can be required to elucidate the general positions to which we now solicit your assent.

6. For your immediate information in regard to the most important of the arrangements which we have adopted for giving effect to the Regulation, we enclose a copy of a Resolution passed by us on the 27th February last; and for further details we beg leave to refer you to the proceedings of the annexed dates.‡

7. We shall, of course, hereafter submit to your Honourable Court a full report of the proceedings of the Commissioners, having required them to furnish regular periodical statements of the several decisions passed by them.

8. Convinced that this arrangement is calculated to secure the most essential public benefits and to remedy great and cruel wrongs, we earnestly hope that it will receive your approbation and support.

9. It may be proper to explain, that previously to the final publication of the Regulation, we had learnt, generally, that the sentiments of the Sudder Dewanny and Nizamut Adawluts were adverse to it, and that they intended to submit to us a report of their sentiments. The second judge had, indeed, even before its enactment, stated his opinion on the subject in a private form.

10. It thence appeared to us advisable to postpone for a time our intended communication to your Honourable Court, so that, in bringing to your notice the grounds on which we had resolved on the adoption of the measure, we might at the same time submit to you the various objections to which it was liable, with a full explanation of our sentiments on their force and validity.

We have, &c.

Fort William,
10th August, 1821.

(Signed) HASTINGS,
J. ADAM,
JOHN FENDALL.

* Revenue Consultations, 15th December 1820, Nos 32 and 33; ibid., 5th January 1824, No. 39.

† Letter to the Honourable the Court of Directors, dated 16th September 1820; ditto to the Secretary to ditto, dated 16th February 1821.

‡ Revenue Consultations, 15th December 1820, Nos. 32 and 33; 22d ditto, No. 12; 5th January 1821, No. 39; 27th February, Nos. 28 to 34; 13th April, No. 16; 23d ditto, No. 34; 15th June, No. 60; and 10th August, Nos. 32 to 42.

MINUTE *by* Mr. STUART,
Dated the 29th September 1820.

Mr. Stuart's Minute, 29 Sept. 1820.

Settlement, &c. of the Ceded and Conquered Provinces.

1. I SOLICIT the attention of the Board to a matter of considerable importance.

2. During the first six or seven years which followed the acquisition of the provinces ceded to us by the Nawaub Vizier, the mal-administration of Allahabad and some of the neighbouring districts, combined with the intrigues and influence of certain opulent and powerful natives and the poverty and ignorance of the Zemindars and Talookdars, led to the abusive alienation, to a great extent, of landed estates within those districts, and to the consequent ruin and extreme misery of the proprietors.

3. For a full detail of those transactions I refer to the reports from the Board of Commissioners and from Mr. Fortescue, in his capacity of Judge and Magistrate of Zillah Allahabad, cited in the margin.* The matter is also stated in Mr. Secretary Mackenzie's report on the settlement recorded in the revenue proceedings of the 16th September, 1820, paragraphs 533 to 544.

4. From those documents, of which, for convenience of reference, extracts are annexed to this paper, the Board will observe that a special commission was strongly recommended by the Board and Mr. Fortescue, for the purpose of investigating the alleged abuses and affording redress to the injured parties.

5. The consideration of the measure was postponed for the time, and has not been since resumed, owing probably to the suspension of the introduction of a permanent settlement into the Ceded Provinces.

6. Now that the measure of settlements in the Ceded and Conquered Provinces, upon fixed and permanent principles, is again under consideration, I venture strongly to recommend to the Board the institution of a special commission, as formerly suggested, for the purpose of investigating the abusive alienations in question. I beg, accordingly, to submit to the Board the accompanying paper, comprising an outline of the plan upon which the commission should be instituted.

7. The investigation of these cases with any hopes of success will require a thorough research into voluminous and complicated revenue accounts. It will require local inquiries, and free and constant communications with the parties themselves and with the local officers. The delays and forms of the courts of justice oppose great obstacles to their conducting investigations upon those principles; and the parties injured are equally incapable of supporting the expense of protracted litigation, and of defending themselves in that course of proceeding against the arts and intrigues of their opulent and powerful adversaries.

8. These reasons I have no hesitation in urging, as fully justifying a special deviation from the ordinary system of our judicial administration.

9. The delay which has occurred is unquestionably to be regretted; but I cannot think that it is a sufficient ground for excluding the injured parties from redress. It is a noble principle of the English law, that no time shall avail in favour of fraud, and I believe that there were never transactions to which the maxim was more justly applicable.

10. It would, indeed, be an afflicting reflection, that men who have acquired estates by the basest means should enjoy all the advantages of a permanent settlement, while their victims should have their misery heightened, by being the hopeless witnesses of the increasing value of the property of which they have been so iniquitously despoiled.

11. I trust that the Board will be of opinion, that to permit such consequences would be inconsistent with the character and credit of the British Government.

(Signed) JAMES STUART.

* Civil Consultations, 16th October 1810, Nos. 10, 11, 17, and 19; and 12th August 1817, No. 34.

RESOLUTION of GOVERNMENT,
Dated the 27th of February 1821.

Resolution of Government, 27 Feb. 1821.

Settlement, &c. of the Ceded and Conquered Provinces.

1. *Regulation* I. 1821, being now printed and ready for distribution, his Lordship in Council proceeds to pass the following Resolutions in regard to the detailed arrangements necessary for giving effect to that law.

2. It appears to the Governor-General in Council that the Mofussil Commission will most advantageously be constituted by appointing to it two officers of talent and experience, the one belonging to the Revenue, the other to the Judical branch of the service, and his Lordship in Council is accordingly pleased to determine that Mr. H. G. Christian and Mr. W. W. Bird shall be selected for this duty.

3 The investigation of the cases cognizable by the Commission will doubtless continue for a very considerable period, and during its continuance must wholly occupy the time and attention of the Commissioners: his Lordship in Council deems it, therefore, proper permanently to remove Messrs. Christian and Bird from the situations now held by them, and to consider the Commission as a substantive, though temporary office.

4. Mr. Christian and Mr. Bird are accordingly this day respectively removed from the situations of Collector of Agra and Judge and Magistrate at Benares, and are appointed first and second Members of the Mofussil Special Commission acting under the provisions of Regulation I. 1821.

5. The duties of the Mofussil Commissioners requiring them to visit different districts and pergunnahs, will necessarily involve them in considerable expense; and the highly important and responsible nature of the trust reposed in them, and the just pretentions of the officers who have been selected, are likewise circumstances rendering it expedient to fix their allowances on a liberal scale. His Lordship in Council, therefore, resolves to assign to each of the above-mentioned gentlemen a salary of Sicca Rupees 40,000 per annum, to cover all expenses, to be payable, of course, in equal monthly instalments.

6. It appears to the Governor-General in Council that it will be desirable that the labours of the Commission should commence in the district of Cawnpore, and his Lordship in Council consequently resolves, that the jurisdiction of the Commission shall extend to the said district from and after the first proximo, and shall continue to attach thereto for the period of one year from that date, or such other period as may hereafter be determined.

7. The Commissioners will, accordingly, be instructed to proceed to the above-mentioned district, for the purpose of giving effect to the Regulation.

8. On their arrival there, the Commissioners will cause a proclamation to be published in the several pergunnahs of the district, apprizing the community of the circumstance and notifying the above resolutions.

9. The necessary communication will be made through the Sudder Dewanny Adawlut to the provincial court of Bareilly and to the zillah court of Cawnpore.

10. The Commissioners will likewise take such further measures as may be necessary for making the provisions of Regulation I. 1821 generally known and understood in the said district, and for apprizing the community of the time and manner in which they propose to commence receiving and trying cases cognizable by them, together with such subsidiary matters as it may appear necessary or useful to announce. The Mofussil Commission will be authorized to hire an office at the sudder station of the district, or to make use of the circuit court-house, if such an arrangement can be adopted without interfering with the judge of circuit.

11. They will likewise be authorized to purchase a suitable office tent, and to entertain the necessary establishment for the care of it. They will procure adequate means for the conveyance of the public tent and of their records, in such manner as may appear to them most advisable.

12. The Mofussil Commission will submit to Government a list of the establishment which they may consider it necessary to entertain, as soon as they

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they shall be able to form a judgment on the subject. In the mean time, they are authorized to use their discretion in employing temporarily such officers as they may immediately require, submitting a contingent bill for the amount; and the Civil Auditor will be instructed to pass all contingent disbursements made by the Mofussil Commission, where the amount may be such as a Revenue Board would be authorized to pass. Other contingent charges will be submitted by the Auditor to Government.

13. In cases, however, in which the commission may adjudge compensation not exceeding 1000 rupees, or in which they may adjudge the repayment by Government of the purchase-money of any mehal of which the sale may be annulled, or in which they may direct the price of the stampt paper used for a plaint or petition of appeal in lieu of the institution fee to be returned to the party by whom the amount may have been disbursed, an order signed by the Commissioners, and specifying the nature of the charge, shall be sufficient authority for the Collector of the district immediately to pay the amount.

14. In regard to the establishments to be entertained and contingent disbursements made by them, as well as generally in matters not immediately referring to their judicial proceedings, the Mofussil Commission will exercise their discretion in addressing Government directly or through the Sudder Commission, subject to such orders as may hereafter be passed in this behalf.

15. For the performance of the highly responsible and delicate functions belonging to the Sudder Commission, his Lordship in Council deems it proper to employ the united services of two members of the Sudder Dewanny Adawlut and one of the members of the Board of Revenue, and is pleased to select for that purpose W. Leycester, Esq., the senior Judge of the abovementioned court, W. B. Martin, Esq., who will immediately be appointed junior member of the Board of Revenue, and W. Dorin, Esq., officiating Puisne Judge of the Sudder Dewanny and Nizamut Adawlut. Those gentlemen are accordingly appointed the Sudder or Chief Special Commission acting under the provisions of Regulation I. 1821.

16. The duties of the Sudder Commission consisting in the examination of the reports which the Mofussil Commission are to furnish of their proceedings, and the revision of those proceedings in cases specially certified to them by the Mofussil Commission, or brought before them in appeal from the decision of that authority, will not, his Lordship in Council conceives, prevent the members of the Sudder Commission from devoting the largest portion of their time to the duties of the situations now held by them respectively. His Lordship in Council proposes, therefore, that Messrs. Leycester and Dorin should still continue in the exercise of the functions now exercised by them as Judges of the Sudder Dewanny and Nizamut Adawlut; and similarly, that Mr. Martin should, along with the duties belonging to him as a Sudder Commissioner, discharge those of junior member of the Revenue Board.

17. The time occupied in this special duty must, of course, in its degree, reduce that devoted to the ordinary functions of the above-mentioned officers; and should it be ultimately found to require the adoption of any distinct arrangement, with a view of supplying what will thus be lost to the Court and to the Board, the Governor-General in Council will expect to receive a communication from the Commissioners, or from the Court or Board to which they belong.

18. His Lordship in Council proposes that one of the Assistants to the Register of the Sudder Dewanny and Nizamut Adawlut should officiate as Secretary to the Sudder Commission, to which likewise an adequate establishment of native officers will be attached. The Sudder Dewanny and Nizamut Adawlut will be requested to report which of the abovenamed officers can be spared for the duty with least inconvenience. The Sudder Commission will submit to Government a schedule of the native officers required by them, as soon as they may have sufficient experience of the nature and extent of the duty to be performed by them. In the mean time, they will entertain such officers temporarily as may be immediately required; the expense, with other contingent disbursements, to be charged by their Secretary in contingent bills, to be audited and paid like those of the Secretary to the Board of Revenue.

19. It

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19. It might in some respects be convenient, that the Sudder Commission should hold its sittings in one of the established offices at the Presidency: but should the objections which his Lordship in Council understands to have occurred against this arrangement be found insuperable, the Commission will, of course, be authorized to hire a suitable house for their accommodation.

20. On this, and other similar points, Messrs. Leycester and Dorin will report, without waiting for the arrival of their colleague: and any two of the three Commissioners will similarly be authorized to exercise, in the necessary absence of the third, the powers vested in the Commission collectively, subject to the restrictions provided in the Regulation, and such as may hereafter be imposed.

21. The Sudder and Mofussil Commissioners shall, before entering on the performance of their functions, take and subscribe an oath in the subjoined form, to be administered at their first meeting in the manner following; that is to say, by the Mofussil Commissioners each to each, the senior first administering the oath to the junior; and in the Sudder Commission, by the senior Commissioner to the two junior Commissioners, and to the senior Commissioner by the second, or in his absence by the third Commissioner.

22. With regard to the rules of practice and forms of proceedings to be followed by the Commissioners, his Lordship and Council presumes that it will not be necessary materially to deviate from the course followed by the civil courts, with this important exception, that it shall be specially their duty to institute an active inquiry into all the circumstances of the cases brought before them, and to take their own course for the investigation of the truth, without confining themselves to the points stated by the parties, or by any technical forms of pleading or management.

23. It will apparently be right to confine within very narrow limits the expenses incident to the institution and prosecution of suits in the Mofussil Commission, and likewise to encourage, as much as possible, the personal attendance of the parties or their private agents. His Lordship in Council conceives, therefore, that it may be advisable altogether to relinquish the use of stampt paper in that tribunal. It appears likewise desirable, that the Mofussil Commission should, as far as practicable, hold their investigation on the spot, or at least within the pergunnah or tehsildarry to which the lands in dispute may belong. The adjustment of disputes by arbitration will naturally be encouraged to the utmost by the Commission, and the attainment of this object will doubtless be facilitated by their personal intercourse with the parties, and their presence in the near neighbourhood of the disputed mehals. Though it might be improper to forbid the use of Vakeels, yet the employment of them ought not certainly to be absolutely required; and there may be some advantage in attaching to the Commission a certain number of persons skilled in revenue accounts, who may act as the agents of the parties, with a commission regulated by the nature and importance of their work.

24. In the Sudder Commission it may, perhaps, be advisable ordinarily to require a certain institution fee on appeals, leaving to that Commission the power of dispensing with the payment for special cause.

25. The form of pleading to be observed in this tribunal may be assimilated nearly to that used in the Sudder Dewanny Adawlut, with the reservation above-noticed, of a greater latitude in regard to forms and technicalities. Thus here, likewise, it would, his Lordship in Council conceives, be inexpedient to exclude private agents, and absolutely to require that absent parties should employ one of a fixed body of Vakeels, or to reject pleas in themselves essential on the ground of informality.

26. It is not, however, the wish of his Lordship in Council to be understood as prescribing any specific forms of proceedings for either Commission.

27. It appears preferable to allow each Commission, in the first instance, to regulate its own proceedings, the determinations of the Mofussil Commission being, of course, subject to the revision and correction of the Sudder Commission.

28. The

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28. The former will, therefore, be instructed to transmit to the latter, as soon as conveniently practicable, the draft of such rules of practice as they may see reason to adopt, and which may be of a kind requiring to be formally notified. They will naturally make them as few and simple as possible.

29. The Sudder Commission will revise the drafts so transmitted, and issue such instructions to the Mofussil Commission, approving, confirming, annulling, modifying, or adding to the rules proposed, in such manner as they may see fit. The Sudder Commission will likewise frame such a set of rules as may appear to them necessary for regulating their own practice, and will transmit, for the information of Government, a copy of those so framed, as well as of those which they may ultimately prescribe for the Mofussil Commission.

30. The objects of the Regulation are so fully set forth in the preamble, that his Lordship in Council deems it sufficient to refer the Commissions to it, in explanation of the views and intentions with which Government resolved on the enactment. His Lordship in Council is fully aware of the objections to which the measure is liable on general grounds, and has had recourse to so strong a remedial course, only under a deep sense of the magnitude of the evil requiring to be corrected.

31. The character of the officers now selected to give effect to the law, affords a sufficient pledge of the judgment, discretion, and tenderness with which the special powers entrusted to them will be exercised, and will amply vindicate the Government in trusting to them a latitude of discretion, that could not generally be allowed without the most serious mischief.

32. It is not, however, the personal character of the officers entrusted with the administration of civil justice, that has chiefly led to the institution of this official tribunal. In determining on the measure, his Lordship in Council has been still more influenced by the persuasion, that the system under which those officers have to act, and the laws which they were bound to administer, are seriously defective in their application to the Ceded and Conquered Provinces. While the principles of revenue management were very imperfectly settled, the Revenue authorities have been compelled to decide on the most important points relating to private rights amidst the uproar of a general settlement, and under the urgency of securing the revenues of inordinately extensive districts. That they should have frequently erred can excite no surprise: that their errors were extensively injurious, it would be preposterous to doubt.

33. In many instances, those errors admitted of no legal remedy by the courts, because they were committed in the exercise of a discretion which the courts could not legally control; and that the ordinary tribunals should, among a people new to our rule and accustomed to the arbitrary domination of native Aumils, have failed to protect the agricultural community from the consequences of the acts of the officers of Government, even where those tribunals were competent to interpose, is assuredly no impeachment of the individual functionaries by whom they were filled, nor any conclusive proof that they are not generally well-adapted to secure the impartial distribution of justice between individuals, and in territories long settled under our government.

34. The resolution recorded on the proceedings of the 22d December last, will generally apprize the Sudder and Mofussil Commissions of the chief points connected with the revenue management of the country, which still, in the judgment of his Lordship in Council, require to be settled: and though the labours of those Commissions are premarily to be directed to the relief of individual injury, his Lordship in Council confidently anticipates that their inquiries will, in their result, lead to many essential improvements in the general system of revenue administration.

35. A copy of the above Resolution will accordingly be transmitted to the Sudder and Mofussil Commissions; and they will, of course, have access to any other papers in the records of the offices at the Presidency, the Boards, or Collectors, which they may desire to peruse.

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Form of Oath to be taken and subscribed by the Commissioners.

I, A. B. appointed a special Commissioner under the rules of Regulation I, 1821, solemnly swear, that I will investigate and determine in equity and good conscience, to the best of my ability, knowledge, and judgment, without fear, favour, promise, or hope of reward, all matters which, by the said Regulation or any other Regulation in force, I may be required to investigate and determine: that I will not receive, directly or indirectly, any present or nuzzur in money or effects of any kind, from any party whomsoever, on account of any matter to be received, investigated, or determined by the Commission of which I am constituted a member, or which may be depending, or have been investigated or determined in the said Commission: that I will not knowingly permit any person or persons under my authority to receive, directly or indirectly, any present or nuzzur in money or effects of any kind, from any party or person whatsoever, on account of any matter as aforesaid; and that I will not derive, directly or indirectly, any emoluments or advantages from my office, excepting such as the orders of Government do or may authorize me to receive.

So help me God.

REGULATION I., A. D. 1821.

Regulation I, A.D. 1821.

A REGULATION *for the appointment of a Special Commission in the Ceded and Conquered Provinces for the investigation and decision of certain claims to recover possession of land illegally or wrongfully disposed of by public sale, or lost through private transfers effected by undue influence, and for the correction of the errors or omissions of the proceedings adopted by the Revenue officers, in regard to the record and recognition of proprietary rights, and the ascertainment of the tenures, interests, and privileges of the agricultural community.*—*Passed by the Governor-General in Council on the* 13*th of January* 1821, *corresponding with the* 2*d Maug* 1227, *Bengal era; the* 25*th Poose* 1228, *Fusly; the* 3*d Maug* 1228, *Willaity; the* 10*th Poose* 1877, *Sumbut; and the* 8*th Rubbi-us Sanee* 1236, *Hijjeree.*

Preamble.

IT has appeared that in the first seven or eight years after the acquisition of the Ceded Provinces by the British Government, their relations, connections, and dependants, taking advantage of the novelty of the British rule, of the weakness and ignorance of the people, and, in some cases, of the culpable supineness and misconduct of the European functionaries under whose authority they were employed, contrived by fraudulent and iniquitous practices to acquire very extensive estates in several of the provinces in question, more especially in the districts of Allahabad, Cawnpore, and Goruckpore, thus wrongfully depriving of their just rights a great number of the ancient landowners, and reducing them and their numerous dependants to ruin and misery. These abuses have been chiefly practised through the perversion to the purposes of chicanery and fraud of the rules enacted for the collection of the Government revenue, more especially the provisions relating to the public sale of land for arrears. Under cover of these rules, but contrary to the true intent and meaning of the law by which (though a considerable discretion was left to the Revenue authorities) the measure of a public sale was principally designed for cases of embezzlement, contumacy, or fraud, many estates were sold, from which no balance (or a very trifling balance) was due, or on which the arrear accrued without any embezzlement or wilful default on the part of the Sudder Malguzar, and others were disposed of without an observance of the prescribed forms. In several instances, too, a recourse was had to the measure of a public sale, without any proper ascertainment of the liability of the proprietors or the fact of their being under direct engagements to Government. Thus some estates would appear to have been brought to sale for arrears, although the parties responsible to Government for the revenue held only a very limited interest in the mehal sold, or were persons possessing no fixed right of property therein, who had been recorded as proprietors and admitted to engagements on the faith of fraudulent and abusive statements; and some appear to have been sold, of which the Tehsildars had themselves retained

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retained the immediate management, the ostensible Mulguzars being creatures of their own, or names purely fictitious being entered on the records. Under such circumstances, sales were often effected through the misrepresentations of the Tehsildars, made in collusion with the recorded Malguzars, for the purpose of acquiring for one or other of the parties an ostensible title to the property by purchase at public sale. In like manner, there is reason to believe that persons erroneously recorded as the sole proprietors of mehals, in which they possessed either no fixed property or a very limited interest, have in several instances been induced fraudulently to execute deeds of sale in favour of public officers of Government, their relations or dependants, purporting to convey the exclusive property of the lands comprized in the mehal for which they were under engagements, and that on the faith of such deeds the purchasers have been recorded as the sole proprietors thereof. In almost all these cases, the purchasers, whether by public or private sale, taking an illicit advantage of the ignorance of the village occupants, and of their unacquaintance with the Regulations and the forms of judicial practice, have effected an extensive usurpation of private rights, and the consequent annihilation of institutions by which the village communities have immemorially been regulated. There is reason to believe, that the same evils have very generally occurred in all cases of sale for the recovery of arrears, even where the transfer of the estate held by the alleged defaulter was legal and valid, the purchasers having usually claimed to possess the whole of the lands comprized in the mehal sold, without being subject to any of the restrictions and conditions arising out of private rights which attached to the estate of the defaulter, and having frequently succeeded in establishing such claims to an extent not warranted by law. Thus, in almost every mehal sold in liquidation of arrears of revenue, many village Zemindars, Putteedars, and other proprietors, though in no degree parties to the engagement of the defaulting Malguzar, and holding under tenures of such a nature as not to be affected by the sale of the estate possessed by such defaulter, further than that by such sale the obligations of the under-tenants towards the defaulter are transferred to the purchaser, have been deprived of their just rights, and either ousted from the lands or reduced to the condition of tenants at will. There is further reason to believe, that independently of cases of abusive alienation, the village Maliks and others have in many cases sustained serious injury, through the insufficiency of the inquiries instituted by the Revenue officers, in regard to the tenures under which land and the rights connected with land are held, and from the errors and defects of the public records relating to such matters. That, in consequence of such errors and defects, many persons justly entitled to engage in chief for the revenue of the lands occupied by them, have been excluded from engagements in favour of persons erroneously recorded as proprietors; and that the real nature and extent of the interests actually possessed by different individuals and classes being ill-ascertained and defined, great facilities have been afforded to chicanery and fraud, which have led, and are likely still further to lead to consequences greatly injurious to individuals, and seriously affecting the peace and good order of the country. The persons who have suffered by the aforesaid abuses are for the most part poor and ignorant men, unaccustomed under the former Government to any regular system of law, little acquainted with the principles of the British code or the regular forms of British judicial proceedings, incapable of availing themselves of the protection it was designed to afford, and possessing not the means of securing the aid of individuals better informed; while those opposed to them are for the most part men of wealth and power, who acquired their possessions through the influence of official station and by an abusive exercise of the authority vested in them as officers of Government, who are well-acquainted with all the forms of law as administered in our courts, and who possess ample means of securing the retainers of the Adawlut in their service. These, indeed, are themselves generally supposed to be much interested in maintaining the sales in question, and in supporting all the claims of the purchasers and the Sudder Malguzars. Moreover, in all suits brought to annul sales made for the recovery of arrears of revenue, the Collector on the part of Government must, under the existing code, be made one of the defendants in the case along with the purchaser, and various other forms must be observed which are likely to defeat the just claims of the ousted proprietors. The prosecution, too, in ordinary course of regular

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suits in the Adawlut, necessarily involves considerable delay and expense; requiring, besides, a long attendance at the Court, the payment of various fees, the employment of Vakeels and other expenses, which would alone operate greatly to prevent the complainants in question from seeking redress in that manner, even if the cases were such as to admit of easy decision by the regular tribunals. But the investigation of the abusive alienations and usurpations in question will apparently require a thorough research into voluminous and complicated revenue accounts, minute local inquiries, and a free and constant communication with the parties concerned and with the local officers, and an active inquiry into all the circumstances of the transactions, without reference to the mere points stated by the plaintiffs, such as the constitution of the established courts would not admit of their pursuing. Besides, the existing Regulations do not vest the civil courts with so extensive a discretion in the adjustment of doubtful claims, and in the relief of parties suffering hardships, as the cases in question appear to demand. Further, the Regulations applicable to the provinces in question having been necessarily founded on incomplete information, are in many respects defective; so that several points requiring a distinct declaration of the views and intentions of the Legislature, relative to the privileges designed to be vested by a settlement in the Sudder Malguzar, or conveyed to the purchaser by a public sale, as well as in regard to the extent of the authority vested in the Revenue officers in deciding on the mode in which the public revenue is to be managed or collected, still remain to be settled, and cannot yet be settled by a general legislative enactment without risk of error. The proceedings of the established courts must necessarily partake of any defects belonging to the law which it is their duty to administer; and it would be obviously inconsistent with every sound principle, to grant a general discretion to those courts to deviate from the law on individual views of expediency or justice. The established courts, consequently, are not so constituted as to provide an adequate remedy for the evils above specified, which can be completely corrected only by a tribunal exercising a larger discretion, and acting in more immediate communication with the Government, than could with propriety be allowed in the case of the courts established for the general administration of civil justice. Even, too, if these courts were so constituted as adequately to provide for the trial and decision of the cases in question, yet the duty could not be completed by them for a long period of time without an entire interruption of their ordinary functions, while the parties injured are equally incapable of supporting the expense of a protracted litigation in the Adawlut, and of defending themselves in that course of proceeding against the arts and intrigues of their powerful adversaries. In consideration of the above circumstances, it has appeared to the Governor-General in Council to be essentially necessary to the ends of justice, that a Special Commission with large discretionary powers, and with full authority to regulate its proceedings according to the exigencies of the cases brought before it, should be constituted, for the purpose of investigating the cases above described, of restoring to their just rights the Zemindars and other proprietors who have been wrongfully dispossessed, of defining and fixing the real nature and extent of the interests and title conveyed to the purchasers in cases in which sales may be upheld, of restoring proprietors whose estates may, in consequence of the errors in the administration above noticed, have been transferred to another on account of a trifling balance or for a trifling consideration, making due compensation to the present possessors, of granting redress to persons who may have lost the possession or management of their estates without just cause, under the operation of a public sale or through any act of a Revenue officer, or who may have been wrongfully excluded from engagements with Government, and of making an equitable adjustment of doubtful claims, including the relinquishment upon due compensation of rights acquired or held under the strict operation of the law, by means inconsistent with equity and justice, or involving excessive hardship to the sufferers. The following rules have accordingly been enacted, to be in force from the period of their promulgation.

A special Commission to be constituted for the purposes described in the preamble to this Regulation.

II. A special commission, consisting of one or more members, as the Governor-General in Council may determine, shall be constituted for the purposes described in the preamble to this Regulation, to be denominated the Mofussil

Mofussil Special Commission acting under the provisions of Regulation I of 1821.

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III. First. The said Commission shall receive, investigate, and determine, all claims to recover possession of land lying within such limits as the Governor-General in Council may from time to time appoint, which may have been lost through public sales made in liquidation of arrears of revenue or through private transfers, such sales and transfers having been affected by the undue influence of a public officer, from the period of the cession or conquest (according as the lands may be situate within the Ceded or within the Conquered Provinces) and the expiration of the fusly year 1217, corresponding with the 13th of September 1810.

Specification of the claims cognizable by the Commission.

Second. In cases of estates disposed of by a public sale for arrears of revenue, if it shall appear to the Commission, after due inquiry made in the manner hereinafter specified, that no part of the balance for which the sale may have been advertised, or the interest payable thereon, was due at the time of the mehal being sold, *i. e.* the lot being knocked down, or that the amount so due was inconsiderable, or that the amount due was not regularly demanded, or that the arrear did not originate in any fault or neglect of the defaulter, or that the defaulter had not sufficient opportunity of payment given to him before the sale, or that sufficient authority for the sale was not received from Government or the Board as the case may be, or that regular notice of the intended sale was not given to the proprietors and to the community, or that the sale was not made according to the Regulations at the time and place advertised and with due publicity and full freedom, or that the purchaser was an officer on the Collector's establishment, or in any way employed in the collection of the public revenue within the district, or in the private service of the Collector, or the surety of such officer, or a relation, dependant, or connection of such officer or surety, or that the estate was purchased in a fictitious name, or that the price paid was greatly inadequate, or generally that the sale was oppressive and produced by undue influence, or that an undue advantage was in any respect taken of the ignorance of the persons whose estate may have been sold; in all and each of these cases, it shall and may be lawful for the aforesaid Commission to pass judgment, annulling the sale and directing the restoration of the original proprietors, or such of them as may have lost possession under the operation of the sale, or of their representatives.

In what cases sales of estates by public auction may be annulled.

Third. It shall likewise be competent to the Commission to annul private transfers, whether affected by sale, gift, renunciation, or whatever mode of conveyance, in cases in which they shall see reasonable ground for believing that the purchase or acquisition was affected by violence, extortion, or oppression, or by undue influence of any officer of Government, in whatever department in the district within which the land transferred may be situated, or of the surety of such officer, or of any relation, connection, or dependant of such officer, or surety, or that any fraud was practised by the purchaser, or undue advantage taken by him of the ignorance or fears of the seller.

In what cases private transfers of estates may be annulled.

Fourth. It will further be competent to the Commission in cases of mortgage, trust, or other limited or conditional assignment, to restore the assigner to his lands on any of the grounds specified above as reasons for annulling private transfers, or on proof that the period of the assignment has expired, or that it is otherwise justly redeemable, or that the original consideration for which it was made is greatly inadequate compared with the advantage derived by the assignee.

In what cases of limited or conditional assignments of lands the assigner may be restored to possession.

Fifth. The Commission aforesaid shall further be competent to receive, investigate, and determine all claims for the recovery of lands belonging to a mehal, the interests of the Sudder Malguzar of which may have been disposed of by public sale, or by private transfer or assignment, within the period specified in the first clause of this section, or for the recovery of any interest in such lands or the rent of produce thereof; and if it shall appear that the claimant was in possession of the property claimed by him at the time of the said sale or transfer, and that the said sale or transfer was invalid, or that though valid it did not legally divest the claimant of the rights and interests possessed

In what cases the Special Commission may investigate and determine the rights and interests of which individuals may have been deprived in any mehal, by the sale, transfer, or assignment of the interests of the Sudder Malguzar of such mehal.

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possessed by him at the period aforesaid, and that he has not subsequently been divested of those rights and interests in a legal manner, that is to say, by some judicial award, or some voluntary act of the party involving the transfer, renunciation, or relinquishment of his rights and interests, or that it would involve excessive hardship to the party, or be inconsistent with equity and justice to maintain the award or act by which he may have been divested of the rights and interests possessed by him as above, then and in that case it shall and may be lawful for the Commission to adjudge the claimant to be restored to the lands or other property claimed by him, or to any portion thereof to which he may appear to be entitled, and to define and declare the conditions on which he is to hold such lands, or property.

Special Commission further empowered to investigate claims for the recovery of land, or rights connected with land, the possession of which may have been lost without just cause, in consequence of the acts or proceedings of Revenue officers.

Sixth. It shall likewise be competent to the Commission to receive, investigate, and determine, all claims for the recovery of lands, or rights connected with land, the possession of which may have been lost without just cause, through or in immediate consequence of any act done or record prepared, filed, or authenticated by a Revenue officer within the period above specified, and to restore the claimants to the possession of any lands, or rights connected with lands, which they may have lost in the manner aforesaid. It shall also be competent to the Commission to receive, investigate, and determine all claims to be admitted to engage in chief with Government, which may be preferred by persons aggrieved by any act done, or proceeding held by a Revenue officer within the aforesaid period, relative to the recognition of proprietary rights and the admission of parties to engagements with Government; and if it shall appear that the decision of the Revenue authorities in regard to the recognition of a proprietary title to any mehal or portion of a mehal, or the selection of the party admitted to engage was erroneous or improper, it shall be competent to the Commission to revise or modify the orders passed by the Revenue authorities, and to restore to the management of the mehal any person or persons who may appear best entitled to engage directly with Government.

In cases adjudged by the special Commission, the interests vested in the claimants to be distinctly defined;

as well as the interests of individuals in possession of the land in dispute, or of land included in the same mehal.

Seventh. On adjudging the restoration of any person to the possession or management of the lands claimed by him, the Commission will invariably declare, as distinctly as possible, the nature and extent of the interests vested in such claimant, with a view to the restoration and future security of subordinate tenures; and in all cases in which the Commission may investigate and determine claims to land, or rights connected with land, under the rules contained in the preceding sections, it shall and may be lawful for them to cause the names of all persons found in the *bonâ fide* possession of the land in dispute, or of land included in the same mehal with the lands in dispute, or enjoying the rents or produce thereof under a title of hereditary property, to be entered on the public records, and to define and declare the extent of the interests and the conditions of the tenures possessed by such proprietor, as far as the same may be duly ascertained, and similarly to declare the nature and extent of the tenures and interests of all persons occupying the land in dispute, or lands belonging to the same mehal.

The operation of the foregoing clauses extended to persons holding under a title derived from the person originally benefitting by the sale or transfer.

Proviso.

Eighth. The operation of the foregoing clauses shall not be confined to cases in which lands or rights connected with land sold, transferred, alienated, or usurped, as above, may be held by the person originally benefitting by the sale, transfer, alienation, or usurpation, but shall equally extend to those in which the said lands or rights may be held under a title derived from such person: provided, of course, that in cases in which it may appear that the person so holding under a derivative title was in no degree concerned in or cognizant of the original wrong, the claims of such person to compensation for any loss he may sustain under the operation of the present Regulation shall be held entitled to a very liberal consideration.

In what cases the Commission are to endeavour to effect a compromise between parties.

IV. First. In all cases whatsoever of the description specified in the preceding section, in which it may appear to it to be clearly equitable to afford the claimant relief, though not entitled to a remedy under the existing law, or in which the points at issue may be doubtful and the means of arriving at a satisfactory conclusion may not exist, it shall be competent to the Commission to interpose its authority to induce the parties to compromise their contested claims; or such interposition failing, to make such award relative to the rights and interests of the parties, as equity and good conscience

conscience shall appear to them, upon full consideration of all circumstances, to warrant and require.

Second. In cases in which the Commission may deprive any person of rights legally vested in him under the existing code, or may make award upon doubtful claims, or in which the title of any person, though invalid, may have been acquired by him *bonâ fide* under an express or implied assurance of its validity on the part of the Board, the Collector, or Judge of the district, it shall be competent to the Commission to adjudge compensation in money from the treasury of Government: Provided however, that in cases in which the compensation assigned to any individual shall exceed the sum of one thousand rupees, the sanction of Government shall be necessary to authorize the disbursement.

Compensation to be awarded by the Commission in what cases. Proviso.

V. First. The Commission shall be competent to take cognizance of cases of the nature above described, relating to lands within the districts or portions of districts to which its jurisdiction may extend, although the same may have been finally decided in the courts of judicature, and likewise to recall all such cases relating to such lands as may now be pending, or may hereafter be instituted in the said courts, either on the application of the parties or of its own motion; and the said courts shall, on application of the Commission, transmit to it all the proceedings and papers relating to suits so removed.

The jurisdiction of the Commission extended to cases already decided by the courts of justice or depending before them.

Second. The jurisdiction of the Commission shall extend to such districts or portions of districts, and for such periods as the Governor-General in Council may from time to time direct. Notice of the orders of Government vesting the Commission with local jurisdiction, or withdrawing jurisdiction given, to be published by proclamation within the several pergunnahs to which they may relate, and to be communicated through the Sudder Dewanny Adawlut to the provincial and zillah courts concerned.

Local jurisdiction of the Commission to be from time to time fixed by the Governor General in Council, and notice of the same how to be given.

Third. Whenever any of the said courts shall be apprised, in the manner aforesaid, of the appointment of the Commission to exercise the aforesaid powers within any zillah or other local division, they shall forthwith stay all proceedings in cases of the description above specified, and shall not proceed to the investigation or decision of any such case, until they shall either receive intimation from the Commission that it is not its intention to take cognizance of it, or until they shall be apprized by Government that the local jurisdiction of the Commission has ceased.

Courts of justice how to proceed in suits before them which may be cognizable by the Commission.

Fourth. When any suit may be removed by the Commission from the court in which it may be pending, the price of the stamp paper used for the plaint or petition of appeal in lieu of the fee payable by the plaintiff or appellant on the institution of the suit or appeal, shall be returned to the party by whom the amount may have been disbursed; and the Commission on deciding the suits shall determine the amount of remuneration to be assigned to the Vakeels who may have been employed by the parties in conducting the suit, and any sums which may have been received by the treasurer of the court on account of the Vakeel's fees, shall be kept in deposit until the determination of the Commission shall be made known to the Court, which shall and may pay the amount awarded by the Commission to the Vakeels out of sums deposited by the parties employing them.

Commission and fees in such suits how to be disposed of.

VI. First. The Commission shall determine, subject to the orders of Government or of such other authority as the Governor-General in Council may direct, its own form of proceeding, the nature of the pleadings, the mode in which they are to be conducted, the paper (stampt or unstampt) to be used, the fees to be levied, and generally, the rules of practice to be followed.

Form and nature of the proceedings before the Commission how to be regulated.

Second. All processes issued by the Commission shall be enforced in the same manner, and under the same penalties for disobedience or resistance, as processes of zillah courts; and all powers possessed by the zillah courts in regard to contempts, the summoning and examination of witnesses, and the administration of oaths, shall be vested in the Commission, from whose order in regard to such matters no appeal shall lie, except to the Sudder Commission hereinafter mentioned.

Processes of the Commission how to be issued and enforced

Third.

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Third. The Commission shall be competent either to execute its own decisions with the same powers and authority as are vested in the zillah courts, or to require the zillah courts to give effect to such decisions, in like manner as they are required to execute the decrees passed by the provincial courts or the Sudder Dewanny Adawlut.

Decisions of the Commission how to be executed.

Native officers attached to the Commission subject to what rules.

Fourth. The several rules and provisions contained in the existing Regulations relative to the native officers belonging to the zillah courts shall be applicable to the native officers attached to the said Commission, except in cases in which the said Commission may, with the sanction of the Sudder Commission hereinafter mentioned, or of the Governor-General in Council otherwise specially direct.

Persons guilty of perjury, or subornation of perjury, to be punishable under the Regulations.

Fifth. Any persson giving a false deposition, whether upon oath or huluf-namah, relative to any suit or matter depending before the Commission and upon a point material to the issue thereof, shall be held and considered guilty of perjury and shall be liable to the penalties prescribed for that offence in the Regulations; and any person causing or procuring another person to commit the offence of perjury, as above described, shall be held to be guilty of subornation of perjury, and punishable under the provisions of the aforesaid Regulations.

And may be committed, by order of the Commission, for trial before the courts of circuit.

Sixth. The Commission shall be competent to commit persons guilty of the said offences for trial before the court of circuit; and any Magistrate receiving a robukaree from the Commission, containing an order for the commitment of such offenders, shall proceed to give it effect, in like manner as if the commitment were made by himself.

Courts and Collectors to give their aid to the Commission.

VII. It shall be the duty of the courts and of the Collectors to afford the Commission every aid and information that it may require to serve all processes issued by the Commission, which that authority may desire to have served by them, in like manner as if they were issued by themselves, to prepare and transmit to the Commission such lists of the cases decided by or pending before them as the Commission may see occasion to call for, and to furnish all papers and documents which the Commission may wish to examine.

If cases of doubt arise between the courts and the Commission, the Sudder Dewanny Adawlut to decide, subject to the final orders of Government.

VIII. If any doubt should arise in regard to the course of proceeding to be followed by the established courts, relatively to any suit or other matter of the nature of those cognizable by the aforesaid Commission, or on any point connected therewith, it shall and may be lawful for the Sudder Dewanny Adawlut to determine the question, subject to the final orders of the Governor-General in Council, to whom the Sudder Dewanny Adawlut shall report the circumstances of any cases of that nature that may arise.

Powers of the Commission over Canongoes and Mofussil officers of account.

IX. The Commission shall and may exercise within the sphere of their jurisdiction the same powers and authority over Canongoes, Putwarries, and other mofussil officers of account, as the Collectors and courts are now authorized to exercise.

Sudder Commission to be constituted.

X. First. A Commission, to be denominated the Sudder or Chief Special Commission, acting under the provisions of Regulation I of 1821, shall be constituted, for the purpose of superintending the proceedings of the aforesaid Mofussil Commission and for reviewing the decisions passed by it.

Powers and functions of Sudder Commission.

Second. The Sudder Commission shall consist of two or more such officers as the Governor-General in Council may from time to time appoint, and shall, besides the powers exclusively belonging to them, possess and exercise all the powers and authority vested in the Mofussil Commission. The Mofussil Commission shall be guided by the instructions and orders of the Sudder Commission, in like manner as the courts of appeal and zillah courts are guided by the directions of the Sudder Dewanny Adawlut: and the said Sudder Commission shall further have the power of issuing special instructions to the Mofussil Commission in regard to the investigation of cases pending before the latter, whenever, from the representation of the parties or otherwise, they may consider such a measure to be expedient or proper.

All decisions of Mofussil Commission to be reported to the Sudder Commission, and

Third. All decisions passed by the Mofussil Commission shall be reported to the Sudder Commission, in such manner and form as the latter may direct, or as the Governor-General in Council may prescribe; and it shall be competent

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to the Sudder Commission, in considering the reports so furnished, to call for the proceedings held by the Mofussil Commission in any case, and to revise, modify, or annul any order or decision which the Mofussil Commission may have passed or made.

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the latter empowered to revise, modify, or annul such decisions.

Fourth. In cases in which either of the parties may be dissatisfied with the decision passed by the Mofussil Commission and may desire to appeal to the Sudder Commission, the whole of the proceedings held by the former shall be certified to the latter, who will call for such further information and direct such further proceedings to be held, as they may judge necessary or proper. In such cases, it shall rest with the Mofussil Commission to determine, subject to any orders which they may receive from the Sudder Commission, whether they shall carry their decision into immediate effect, or await the result of the reference to the superior tribunal.

Parties dissatisfied with decisions of Mofussil Commission may appeal to the Sudder Commission.

Fifth. In cases in which the members of the Mofussil Commission, when consisting of two or more members, may not agree in opinion as to the decision or award to be passed or made in any case, they shall certify to the Sudder Commission the whole of the proceedings held by them, each member at the same time separately recording his judgment and the grounds of it; and similarly, when any difference of opinion shall occur in regard to the determination of any matter connected with or belonging to any case pending before or decided by the said Commission, a reference shall be made to the Sudder Commission, and the Mofussil Commission shall be guided by the directions which it may receive from the said Sudder Commission.

In cases of a difference of opinion between the members of the Mofussil Commission, a reference to be made to the Sudder Commission.

Sixth. It shall likewise be the duty of the Mofussil Commission to certify to the Sudder Commission any cases of peculiar importance and difficulty, in which it may be desirous of obtaining a decision by the superior tribunal. But in all such cases, the Mofussil Commission shall, in the first instance, record their own opinion on the merits of the case, and distinctly declare the judgment which they may think ought to be passed.

Cases of peculiar importance to be certified to the Sudder Commission;

Seventh. In cases certified to the Sudder Commission under the provisions contained in the two preceding clauses, the Sudder Commission shall proceed in the same manner as in cases brought regularly in appeal before them; but no decision or award shall be passed or made in such cases by the Mofussil Commission, unless under instructions in that behalf from the Sudder Commission.

who will, in such cases, proceed in the same manner as in cases regularly brought before them in appeal.

Eighth. If in any case the members of the Sudder Commission shall not agree in opinion as to the decision, award, or order to be passed or made, and the voices on each side shall be equal, the Commission shall suspend its decision and report the circumstance to Government; and it shall, in such cases, be competent to the Governor-General in Council to appoint one or more temporary members of the Commission for the determination of the question in dispute. When a majority of the Commission shall concur in one opinion, the decree, award, or order shall be made according to the resolution of such majority, and shall have the same force and effect as if made by all the members conjointly.

Provision for cases in which the Sudder Commission may not agree in opinion, and the number of voices on each side may be equal.

XI. First. The decisions of the Mofussil Commission, unless revised and altered by the Sudder Commission under the rule contained in the third clause of the preceding section, or appeal to the Sudder Commission within the period of six months from the time of its being passed, or such further period as may be fixed by that authority, subject to the orders of the Governor-General in Council, shall be final.

In what cases the decision of the Mofussil Commission to be final.

Second. In cases which, if decided by the Sudder Dewanny Adawlut, would be appealable to his Majesty the King in Council, a similar appeal will lie from the decisions or awards of the Sudder Commission; and the same rules and regulations as are or may be applicable to all appeals from the aforesaid court, shall be applicable to all appeals from the decisions or awards of the said Commission: Provided, however, that all decisions passed or awards made by the Sudder Commission shall be immediately executed and enforced, notwithstanding the institution of such an appeal. All decisions and awards passed by the Sudder Commission shall be final, unless regularly appealed to his Majesty in Council.

In what cases an appeal to be admitted from the decisions of the Sudder Commission to his Majesty in Council.

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Questions connected with the jurisdiction of the Commissions how to be determined.

Third. The said Commissions, and each of them, shall in all cases received or investigated by them respectively, be competent to determine all pleas or questions touching their jurisdiction, in the same manner and with the same powers as they are or may be authorized to determine on the merits of cases of which the cognizance is expressly vested in them, any thing in the existing Regulations to the contrary notwithstanding; and no exception shall be taken to any decision or award passed or made by the said Commissions, or either of them, on the ground that the case in or concerning which such decision or award may have been passed or made, was not regularly within the cognizance of the Commission by which it was passed or made, or on any plea or pretext whatsoever; saving and except by the Sudder Commission, in cases appealed or certified to it from the Mofussil Commission, or by his Majesty the King in Council in cases appealable to that authority: nor shall any court of judicature interrupt or stay any proceeding of the said Commissions, or either of them, in any cases received, investigated, or determined by them respectively.

Courts of justice not to interrupt or stay the proceedings of the Commission.

The Commissions to be guided generally by the principles of the Regulations.

XII. First. The Sudder and Mofussil Commissions shall, where not otherwise specially directed, be guided generally by the principles and spirit of the existing Regulations, or where those may not be applicable, by equity and good conscience.

Commissions may propose new Regulations, or may submit rules for amending any part of the existing code in matters connected with the duties entrusted to them.

Second. Provided also, that it shall and may be lawful for the said Commissions, and each of them, to propose Regulations regarding any matters coming within their cognizance, in the manner prescribed for the courts of judicature; and if any provision in the existing Regulations applicable to any case depending before the Mofussil or Sudder Commission shall appear to them, or either of them, to be inequitable or improper, it shall be competent to the Commission before which the case may be depending to stay its proceedings, for the purpose of submitting a draft of such rules as may appear necessary for the amendment of the existing code, and to await the result of the reference, and finally to proceed in and determine the case according to the law as ultimately declared or enacted, making of course due compensation to any one whose rights under the existing law may be affected by their decision.

Oath to be taken by the members of the Commission.

Third. Before entering on the performance of their functions, the members of the said Commissions shall bind themselves to the faithful discharge of the duties entrusted to them by a solemn oath, in such form, and to be taken before such person or persons as the Governor-General in Council may direct.

REVENUE LETTER *from* BENGAL,

Dated 28th December 1821.

(*Department of Ceded and Conquered Provinces.*)

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To the Honourable the Court of Directors for Affairs of the Honourable the United Company of Merchants of England trading to the East-Indies.

HONOURABLE SIRS:

1. Your Honourable Court is aware that it has long been our intention to adopt measures for effecting a detailed survey of the Ceded and Conquered Provinces.

2. Our own conviction of the important advantages to be thus secured, and the repeated directions of your Honourable Court, conspired to render the execution of such a work an object of much anxiety with us. The delay which has occurred in the organization of an establishment for the purpose, has thence been matter of much regret to us. It is with proportionate confidence we now submit, for the approval and support of your Honourable Court, the plan to which we have already given partial operation. Before, however, proceeding to state what we have done and desire to do, it is due to the anxiety which your Honourable Court has always manifested for the accomplishment

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plishment of the work, briefly to explain the causes which have delayed its commencement.

3. It was, of course, the desire of Government, and was equally the expressed wish of your Honourable Court, that whatever was done in this matter should be done under the advice of the late Surveyor-General of India: but extremely bad health, which rendered it difficult for that officer to get through the proper duties of his office, in the manner in which his official character, and zeal urged him to perform them, necessarily prevented him from devoting to a new branch of duty, excepting at distant and broken periods, the time and attention necessary to the fashioning of a systematic and well-digested scheme for the execution of topographical surveys.

4. A spirit of cautious economy, perhaps somewhat overstrained, also tended to embarrass and prolong his deliberations on a measure necessarily involving a considerable immediate expense, however strongly the prospective advantages were stated to him. The charge at once presented itself to his mind as a serious obstacle, and as involving a grave responsibility to the person on whose recommendation Government might adopt the measure. The advantages had to be estimated with reference chiefly to the opinions of others: the former was a certain burthen; the latter were in their nature contingent: the objections to the increase of establishment were sure of being started. The benefits derived from it might not be recognized; or if recognized, might be traced to a different source. Further, Lieutenant-Colonel Mackenzie was only imperfectly informed of the system of civil administration followed here. The surveys in which he had been engaged, though their geographical and statistical results were in the highest degree valuable, had no immediate reference to revenue or judicial purposes. They were little calculated either to assist the Collectors in determining the amount to be demanded by Government as the great rent-holder of the country, or to aid the courts in adjusting the disputes that came before them. What was ascertained was too general to touch individual rights: what was detailed had been recorded on authority too informal to support a judicial award. From his past experience, therefore, Lieutenant-Colonel Mackenzie could only partially apprehend the circumstances by which the nature of the operations to be followed, and consequently of the establishment to be entertained, must naturally be influenced. The experience of the Bombay Government, though affording apparently decisive proof of the expediency of adopting measures for effecting minute surveys, was calculated at the same time to exhibit the undertaking, in its application to this Presidency, as of an appalling magnitude. An expensive establishment was engaged for more than two years in surveying a tract equal only to a small part of the smallest of our districts, and you will not, therefore, be surprised, that before embarking in the attempt to extend a similar work to provinces stretching through a space of about five hundred miles, it should have been desired very deliberately to consider the scheme to be followed. The circumstance above stated was, indeed, sufficient to evince that a supply of European officers, adequate to the prosecution of such a survey on an extensive scale, could not possibly be obtained until peace should be completely re-established throughout India, if even then, with the existing complement of officers. And it was on all hands agreed, that each surveying party must be superintended by at least one European officer of experience; and that until this could be provided, it would be better not to increase the other branches of the proposed establishment.

5. There are, moreover, in this country peculiar circumstances creative of delay in all questions of detail. The means of acquiring the information necessary to the first conception of any regular scheme are defective. The points to be considered in estimating the bearings of any particular plan to be carried into effect among a strange and singular people, and with a very limited command of fit instruments, are very various: hence numerous doubts arise as to the fitness of particular parts when the general plan is arranged, and hence there are various difficulties in getting at all the facts necessary to satisfy such doubts. Nor is the fact undeserving of notice, that there are in this country few, if any individuals, who are free from constant occupation in the current business of the day; and much time is necessarily lost in the frequent interruptions to which the consideration of any complicated measure is

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is subject. These, and other things, with the absolute extent of the duty to be performed by public functionaries, and the necessity of giving a preference to the matters which are most urgent, to say nothing of the influence of the climate, must constantly occasion delays, which to a distant observer, seeing only the issue of things, and contemplating the labours of public men merely in their results (generally simple, when compared to the length and complexity of the excogitation that has produced them), may naturally appear unaccountable.

6. We dwell upon the subject thus particularly, because in all judgments passed on the civil administration of India, it appears to us to be of the highest importance that due advertence should be had to the limited nature of the agency employed and the restrictions placed on the increase of establishments, contrasted with the extent of the labour to be performed.

7. If this be not done, there must always be danger, that the adjustment of the rights and the regulation of the concerns of many millions of persons possessing various and complicated interests, will be treated as a thing easy to accomplish through the comparatively few European officers on whom the task must devolve, and that the admitted desirableness of the object will be summarily assumed as a sufficient ground for the censure of those who have not accomplished it. Hence the more serious risk, lest the public officers should either be stimulated rashly to involve themselves in general measures, where success is to be looked for only in a cautious and gradual course, or that they should shrink from their duty hopeless of having their efforts duly appreciated.

8. In the present case, considering the great extent of country to be settled, the vast number of villages to be separately surveyed, the variety of tenure by which the land is held, the intermixture of private properties and of revenue divisions, it is plain that the projected survey will be the work of a long series of years. Your present Government must content itself with commencing the undertaking: the completion of it must be left to the persevering exertions of several successive Governments and to the unabated encouragement of your Honourable Court.

9. From causes of the nature of those above indicated, but chiefly from the debility of bad health and the pressure of immediate duties, the late Surveyor-General remained, up to the period of his death, unprepared to urge the prosecution of any specific plan for the survey of the Ceded and Conquered Provinces.

10. The Cuttack surrvey was, indeed, originally designed as an experimental measure on which to found further proceedings: but the Surveyor being chiefly engaged in the wild, mountainous, or woody tracts, wherein the labours of the husbandman shew themselves only in scattered patches of cultivation amidst a general waste, his operations afforded no light as to the course to be followed in other parts of the country, where a denser population, and more advanced state of improvement, demand a minuter scrutiny into the condition of land and the properties attaching to it. This survey was moreover impeded, and has since been suspended, in consequence of the bad health of the officer appointed to conduct it.

11. The object, however, of effecting a detailed survey of the Ceded and Conquered Provinces was not neglected, though the decision on the means to be adopted for attaining it has been delayed. On the contrary, it has occupied much and serious attention, and was the subject of frequent discussion: but in this, as in numerous other cases, we considered it unnecessary to address your Honourable Court on the subject, further than as our deliberations led to some practical result.

12. As soon as the present Surveyor-General had entered on the duties of his office the subject was pressed on his attention; and we have now the honour of transmitting to you the accompanying papers,* explanatory of the measures

* 1. Letter from the Surveyor-General of India, dated 20th July 1821.
2. Ditto, ditto, dated 25th August 1821, with enclosures.
3. Resolution of Government, dated 7th September 1821.
4. Letters to Boards of Commissioners in the Ceded and Conquered Provinces, and in Behar and Benares, dated 7th September 1821.

5. Reso-

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measures which we have adopted for effecting a revenue survey of the district of Gorruckpore and of the province of Rohilcund, and eventually for extending the arrangement to other districts.

13. The particulars of the arrangement adopted by us will be fully explained to your Honourable Court in the papers which we have now the honour to submit; to these, therefore, we beg leave to refer you.

14. We trust that the general scheme therein sketched will meet your approbation. From the nature of the case, the operation must be, in some degree, tentative and experimental. We shall be careful to watch its progress, and to direct any modification of which experience may suggest the expediency. We need scarcely, we trust, assure you of our care to select for the work individuals possessing the requisite qualifications.

15. The present posture of affairs enables us with confidence to anticipate a long period of unbroken tranquillity; and in employing a portion of the officers of your army in this great work, we shall enjoy a gratifying opportunity of calling into most beneficial exertion much valuable talent and acquirement, and can scarcely be said to divert them from their professional pursuits, in turning them to labours which, though directed to civil purposes, are such as to induce habits and studies altogether befitting the soldier.

16. The objects of the survey being closely connected with those which we contemplated in the institution of Committees for the formation of accurate records regarding landed property, we have, you will perceive, appointed Captain Hodgson a member of the Presidency Committee of Records.

17. We indulge a confident hope, that by the united operation of the two systems, and the zealous co-operation of the public officers in all departments, the local Government of this Presidency (and your Honourable Court, should you require it) will ultimately obtain complete information in regard to the landed property of the country, and that very beneficial results in every department of civil administration may be anticipated.

18. The immediate expense must doubtless be considerable; but the lowest estimate that could be formed of the probable loss sustained by Government in the management of a country yielding a rental of thirty millions of rupees, through the want of the information which the survey will afford, will amply demonstrate the substantial economy of the measure. An allowance of five per cent. on the revenue will cover the utmost possible disbursement many times over. We shall, at the same time, endeavour to keep the expense within the narrowest practicable limits; and it is with this view, chiefly, that we desire to have, in the first instance, an experimental survey of one or two districts.

19. We shall, of course, be happy to transmit to your Honourable Court such papers and plans relating to the subject as you may desire to possess. Your Honourable Court may probably be enabled to afford material assistance to the officers in both departments, by furnishing them with works explanatory of the course pursued in the conduct of similar or analagous undertakings in England or other countries, and this point we beg to recommend particularly to your consideration.

20. It remains only, on this subject, to request that you will give early orders for the transmission to this country of the several articles required by the Surveyor-General, of which an indent is herewith transmitted.*

21. Although

5. Resolution of Government, dated 14th September 1821.
6. Ditto..... dittto..... 19th October.
7. Letter from the Surveyor-General of India, dated 24th October 1821.
8. Ditto to..... ditto..... 26th.. ditto.
9. Ditto from..... ditto..... 12th November 1821, with enclosures.
10. Ditto to..... ditto..... 27th.. ditto.
11. Ditto to Board of Commissioners in the Ceded and Conquered Provinces, dated 27th November 1821.

* 12. Letter from Surveyor-General of India, dated 12th November 1821.
13. Indent of surveying instruments, &c.

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21. Although the purpose of this despatch is chiefly to submit to you our proceedings in regard to the projected revenue surveys, the occasion prompts us to say a few words regarding the settlement of the land revenue.

22. The general principles by which we propose to be guided have been sufficiently explained in our despatch of the 16th September 1820, and in the detailed Resolution, of which printed copies were transmitted to your Secretary on the 16th February 1821 following.

23. They may be stated briefly as follows :—

First. To recognize the expediency of granting to the country the benefit of a permanent settlement, with partial exceptions in cases of extensive waste; but to postpone the measure until it can be adopted with a full knowledge of the extent and value of the land and the rights and circumstances of the people, and with a careful forecast of the probable effects of a perpetual limitation of the Government rental on their interests and habits.

Secondly. In all future settlements, whether temporary or perpetual, to unite with the revision of the Government jumma and the investigation of the facts, by the determination of which its amount must be regulated, a full inquiry into, and a careful settlement of the rights and interests of all classes connected with the land.

Thirdly. To provide, by distinct rules, for the maintenance of the rights and properties of all such classes, until legally transferred, renounced, or defeated.

Fourthly. To fix, as precisely as possible, the manner and proportions in which the net rent or profit arising out of the limitation of the Government demand is to be distributed among the different parties possessing interests in the soil.

Fifthly. To grant, in the interval which must elapse before a permanent settlement can be formed consistently with the above principles, leases for a long term of years.

Sixthly. To maintain, during the term of such temporary leases, the existing assessment, excepting in cases wherein clear grounds may be shewn for demanding an increase or allowing an abatement.

Seventhly. To vest the Revenue officers with such judicial functions as may appear necessary to enable them to execute the duties above sketched.

24. Under all of the above heads, a great variety of points must necessarily arise, on the discussion of which we do not propose now to enter. The facts necessary to a just determination of them are not fully before us, for the Boards have, as yet, submitted only general reports regarding the measures to be adopted on the expiration of the present settlement; and on this subject, anticipating the early receipt of authority from your Honourable Court to extend the term of settlement from five to ten or fifteen years, we have not yet passed any final resolution. The whole scheme of operations, indeed, must greatly depend on the single point of the length of leases; for by that must be regulated the extent of country to be settled in each year, and consequently, the nature and strength of establishment necessary to effect and superintend the settlement with the prescribed minuteness of research.

25. We hope your Honourable Court will not hesitate to allow us to exercise a considerable latitude of discretion in this matter. A moment's reflection on the magnitude of the task which we have proposed for the Revenue authorities, will satisfy you that it can be completely accomplished only by great exertions and in a series of years; but under a system of short and hurried settlements, effected through the agency of inadequate establishments, ages might elapse, without any material progress being made towards an accurate knowledge of the country.

26. Persuaded, as we are, of the advantage to be derived from extending the terms of the leases, we are by no means anxious to urge your Honourable Court to a hasty declaration of a permanent settlement.

27. The

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27. The more we consider the subject in its various relations, the more we feel satisfied of the necessity of much careful research and of long and serious reflection, before such a measure, irrevocable in its nature, shall be adopted.

28: Whatever questions may have been agitated in regard to the property of the soil, it has never been disputed that, on this side of India at least, the Government was entitled by usage co-existent with the origin of all private property, to the chief share of the net rent of the country.

29. The immediate effect of a permanent settlement must thus be to create, through the limitation of the Government demand, a new property before unknown, or comparatively of insignificant amount, *viz.* a considerable surplus profit or rent from the land, after defraying the charges of cultivation, the profits of stock, and the Government revenue. The distribution of this fund, which in a moderate period will probably equal the present revenue of Government, may have a very important influence on the whole frame of society and the relations of its different members.

30. Were land held here by tenures analagous to those generally prevalent in our own country, we should have little hesitation in recognizing the expediency of leaving to the proprietors the full benefit of future improvement; though, even in this case, it might become a question, how far some limit should be put to the subdivision of property, or to that of the advantages derived from the limitation of the Government demand.

31. But the question is rendered much more complex by the entanglement of the various rights attaching to the land. The gradual rise of the general body of landowners from the depression necessarily prevalent in a country where the Government demand has absorbed nearly the entire net rental of the soil, is an effect calculated, we think, to produce almost certain and unmixed good. The result, however, may be very different, if particular parties or persons are raised in every mehal above their present level, as compared with their village associates. All may with advantage ascend together in the general scale of society; but the immediate rise of one above his fellows would be felt, and would actually operate as a degradation of the rest.

32. On the other hand, if no special advantages are given to any one, and if the net rent be distributed among all who own and occupy land, many of the objects, with a view to which the permament settlement of the revenue is most desirable, may be lost: the instruments of good government may be wanting, the net produce of the land may be frittered away among a multitude of needy cultivators, and the relinquishment by Government of its right to an increased revenue, may serve only the hurtful purpose of enabling the occupants of the soil to waste an useless superfluity of labour in its tillage.

33. Our sentiments at present, lean in favour of a scheme which, avoiding any sudden change in the relations of the different persons composing the village communities, would bring them into direct contact with the officers of Government, and gradually tend to raise from among them a class capable of leading the general body, and of aiding Government in the civil administration of the country.

34. But before coming to any specific determination, we must, of course, desire to have before us a very distinct view of the state of things as they actually exist. At present, therefore, we shall content ourselves with soliciting the attention of your Honourable Court to the matter generally, satisfied, if we are not misled by our anxiety on a highly interesting subject, that in the whole circle of political science there is scarcely any question more important in its relation to private interests and to the public weal.

35. The different kinds of landed tenure, as they are exhibited in the public records, your Honourable Court will find succinctly stated in the 74th and fourteen following paragraphs of our Resolution of the 22d December 1820. The explanation given will enable you to appreciate the general effect of any particular system of distributing the net rent, under the variety of circumstances therein specified.

36. Your Honourable Court is aware, that the Board of Commissioners were called upon to report their sentiments on the plan suggested by Mr. Stuart for reserving

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reserving to Government the right of sharing in the future improvement of the country, subject to the operation of a settlement whereby the jumma, though not fixed, should be determinable by a stationary and invariable rate. To that call we have not yet received any reply; and we shall not, therefore, now enter further on the subject, than to solicit the particular attention of your Honourable Court to the question in its general bearings. We propose hereafter to discuss it more particularly.

37. In like manner, we shall for the present postpone any detailed explanation of our views in regard to the tenantry not possessing a transferable and heritable right of property in the soil, further than they are stated in the printed Resolution above referred to. We doubt, indeed, the propriety of our venturing to form any general resolution on the subject, until many individual cases, with all their detail, shall be before us; and we shall be careful that no time is lost in transmitting to your Honourable Court our proceedings on the settlements that may first be submitted by the Board.

We have, &c.

Fort William,
28th December 1821.

(Signed) HASTINGS,
JAMES STUART,
JOHN FENDALL.

(*Private.*)

To HOLT MACKENZIE, *Esq. Secretary to Government.*

Surveyor-General, 20 July 1821.

MY DEAR SIR:

Adverting to the subject of our late conversation, and to a communication which Mr. Adam did me the honour of making to me personally, in regard to the surveys which may be required when the new settlement shall be brought before the consideration of Government, I will take the liberty of mentioning to you, in a private manner, some thoughts which have occurred to me on the subject. I wish they were more mature; but the press of business has been, and will be, for some time very heavy upon me.

The subject, indeed, is of such vast importance, that it demands the most serious and unremitting attention of all those officers of Government who may be called to give their opinions on it: and I think, before we are publickly and formally ordered in our respective branches to report, that some benefit may accrue from such free and confidential communications, as may assist as hints or memorandums on which to found more serious discussion.

Under this impression I will proceed to remark, that while we fully acknowledge the advantage which would result from the surveys in question, the extent of the operation, and the number and description of persons who must be employed and the possible length of time requisite to complete them, become objects of primary regard; and as these are subjects on which, I foresee, I shall be particularly consulted, I should be more satisfied with the justice of my reflections if you think them grounded on reason.

In contemplating the execution of the projected surveys, it appears (at least at first sight) that many and great difficulties must be encountered: and I hope I shall not, while mentioning them, be considered as starting them unnecessarily; for in what great and new undertaking are there not difficulties? So far from concealing them, they should be fairly stated and to their utmost known extent, otherwise we can never hope to overcome or alleviate them. To afford the best assistance I can to the best of my experience, is my duty and my desire. In a desultory communication like the present, I must beg your indulgence if I stray from orderly arrangement, and occasionally diverge into considerations rather relatively than directly applying to the subject.

First, then, let us consider the vast extent of the Ceded and Conquered Districts, which we may do roughly, by comparing the small zillah of Furruckabad with the extent of all the others proposed to be settled after survey.

In

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In the extract from the proceedings of the Most Noble the Governor-General in Council in the Territorial department, dated the 22d December 1820, paragraph 25, the district of Furruckabad is stated to contain 2,800 villages, and to yield a revenue of Rupees 10,53,075. Let us consider the probable time requisite to make a village survey of it, the number and description of persons required, and a rough estimate of the expense. The last will be considerable, though I have sanguine hope it will be covered by the additions to the revenue expected in consequence. You will remember that Lieutenant Gerard was ordered by the Board of Commissioners to make a detailed survey of one village. If I recollect, it was a large one, and it occupied him and his assistants about a month. But perhaps we shall obtain a surer scale of comparison from the survey of the Baroach district, executed by the officers of the Bombay Government, as detailed in the 17th paragraph of your paper. It does not appear to me that the object can be obtained without a knowledge of all the particulars noted in the 17th paragraph, though the more minute investigation mentioned in the 18th paragraph is certainly impracticable.

It appears, then, that the Baroach district, containing 162 villages, was surveyed by a large establishment of officers in rather more than two years and a quarter.

The average number of houses in each village is 140, and the proportion of inhabitants to each house is four and three-tenths. This statement shews that the villages are large on the average; and it is to be remarked, that the lands of one large village will be sooner surveyed than those of two of half the size. In one hundred and eight weeks* one hundred and sixty two villages were surveyed; that is, at the rate of $\frac{58}{100}$ of a week for each village, large and small. I think the work could not have been finished in a shorter time. Indeed, it was done in a less period than I could have expected; but it must be remembered that the Bombay party of surveyors was large, and the villages near to each other. Baroach contains 162 villages, Furruckabad 2800. If we could proceed as expeditiously, we shall find that 2,800 villages might be surveyed in thirty one years and nine months, or nearly thirty two years. Probably a separate survey of the villages under each Collector will be thought the best method of proceeding. Let us, then, cursorily consider what establishment may be necessary for each zillah. Though the assistants may be Indian-born christians and natives, the superintending officer certainly should be an experienced and skilful British officer. He may have under him, one Assistant Surveyor (country-born); three apprentices (ditto); four Ameens (native). Probably a writer, and also some inferior aids in the field, may be found necessary.

An officer employed on a survey receives during nine months in the year 618 Sonat Rupees, and for the three rainy months 250: the average is 526 rupees per month. His duties are laborious and prejudicial to health, and the allowances are not lightly earned. I put down here a rough estimate of the monthly expense of his party.

1 Surveyor	Rupees 526
1 Assistant Surveyor, an experienced country-born man, who is also a draughtsman.....	200
3 Apprentices or pupils, country-born, each 100 rupees.....	300
4 Ameens or native measurers, at 25 rupees each.....	100
Moonshee, or rather writer, and hircarras	100
	Rupees 1,226
On this scale, the yearly expense will be.....	Rupees 14,712
And the expense for thirty two years.....	4,70,764

In the above rough estimate, the cost of stationery and instruments, and their wear and tear, are not included.

Another

* Forty-eight weeks are here considered as one year.

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Another very material head of inquiry now presents itself. Where are we to find a sufficient number of persons capable of executing surveys of all the districts which are not settled? How many zillahs are there for which a party of the above strength is to be provided, and what number of villages are there in each? The Collectors' books will shew the number of villages; and thence, by comparison with Furruckabad, we may form an idea of the time probably requisite for the survey of each zillah or collectorship.

Though we may avail ourselves of a cheaper agency than that of European officers in the details of the work, the superintendant of each survey must be a British officer; and he must be a person of experience, not only professionally as a Surveyor, but in the language and customs of the high-spirited natives of Hindoostan. Called on to execute a difficult and delicate duty, he must possess firmness and moderation, as these qualities will often be called into exercise, to prevent or modify disputes between the landholders and his own assistants.

I may remark, that when the young men born in this country have received a competent education, they make very good surveying assistants, draughtsmen, and copyists; and if the revenue surveys are executed, a door will be open for the employment of many of this class of persons. Still there are objections to making so extensive a use of their assistance as might at first sight be hoped for. The landholders and other more respectable rustics of Hindoostan have hitherto been dressed in European attire, only the officers of Government, civil and military, as the country-born men are generally employed within doors in offices; but when they are engaged in actual surveys and brought more immediately under the particular scrutiny of the country people, is there not a hazard of their estimate of the respected European character being lowered in their eyes? The country-born youth educated in India are sober and docile, but they are of flexible dispositions and very vain.

I will not dilate further on this subject, as every one acquainted with the character of the natives of Hindoostan and of the persons in question, is able to make his own reflections.

I will only observe, that it will be expedient that the officer who conducts a survey should be very watchful over the conduct of his country-born assistants, and not detach them to any considerable distance from him, or not at all if possible to avoid it; for alone they cannot act or be respected without a certain degree of power, which it is to be dreaded they might abuse. Still, under modified circumstances, their service will be highly useful.

If this be admitted, means should be thought of for providing a supply of these youths, who must be educated with a view to the duties which they may be called to. I suppose a number of promising lads might be selected from the Orphan Schools and apprenticed to Government, or perhaps to the Surveyor-General. Before such young men can be instructed in land-surveying, it is obvious that they must be able to write English grammatically and very legibly, that they should be perfect in the common rules of arithmetic, and such other simple branches of education as can be taught in the schools in Calcutta, where also, I believe, they may be initiated in the common rules of land-survey. I think that if twenty boys could be selected and trained, with a view to being eligible as apprentices in the Survey department, it might be an advisable measure.

If they were thus selected, the care of the early part of their preparatory education would perhaps best be confided to the teachers of the schools where they are at present, for a year or two. But on this subject, it would, I think, be advisable to consult with the Deputy Governor of the Orphan Schools.

To collect the boys to form a surveying seminary will be less difficult than to provide instructors in those branches of the duties which will be expected from them. They will not be expected to be astronomers or geographers, but merely assistants to land surveyors of estates.

I have on this establishment two persons who are, I believe, capable of instructing boys in land surveying: their names are Scott and Burke. At present they are in charge of a small party of apprentices in Cuttack, whither they were sent for exercise. I do not, however, despair of finding instructors for the contemplated seminary in due time: but the first and most pressing consideration

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consideration is, to ascertain if the Orphan School can supply us with twenty or thirty well behaved and intelligent boys. If they can, and if these suggestions, any how modified, should be approved, I think the sooner the subject is considered the better, for the most promising boys may yet be too young to take from school.

There is another question affecting the benefit to be expected from a general revenue survey. It is one which, I think, will demand a most calm and steady consideration of the most experienced officers in the civil service. It is, with what temper may the natives of Upper Hindoostan view this measure, which will necessarily induce a more minute investigation into their claims to property than they have been used to be subjected to?

You know the temper of the class of landholders and yeomanry (if we may so call them) of the Upper Provinces. They are high-spirited but reasonable people, if brought by degrees to understand that the measures of Government are calculated for their benefit. Though it is very evident that what secures the right of ruling power, defines that of the subject, still they are so blinded by prejudices of religion and long usage, and their ignorance of general views, as often to misapprehend them.

It is strange, but true, that the more ignorant classes actually and sincerely regard all classes of surveyors as *criminals* sentenced by Government to measure the ground on account of their offences, such being a Hindoo penance. This silly idea may be explained away: but whether it be from fraudulent motives, or whether the inferior native officers and Ameens, who are employed in the measuring of disputed lands, take bribes, or from whatever cause it may arise, I think that the natives often relinquish a claim rather than submit to have the land measured. But of these particulars the civil officers can give the best account.

I really believe that nothing is more distressing to the feelings of the Zemindars, than their being, however necessarily, brought under the close control of their own countrymen, the Ameens, police officers, and other inferior but indispensable agents of Government. The natives affect mystery and concealment, and to dread the influence of evil eyes on their houses, families, and cattle. In fact, the hand of the legislature presses so lightly on our native subjects who are not balloted for soldiers, impressed as sailors, nor subject to poor-laws, cesses, and many other burthens which fall on the free people of England, that they are always suspicious of innovation.

If a general survey of all the zillahs could be begun at once, revolt might be apprehended; but we have not at present means for such an undertaking. I think, if *one* survey, as an experiment, were instituted and carried on considerately with good temper and after due explanation, that the possible alarms and suspicions of the people would be lessened.

It might be advisable that the Surveyor and his party should accompany the Collector in his tours through his district for some time before they are detached. At first the progress of the surveys must be slow, and the measures considered as tentative. And here I ask your opinion on one point. Would not a little knowledge of land-surveying be useful to officers of the civil service, and might it not be acquired at the Hertford College? I mean only such slight acquaintance with it as may enable a Collector to check the native Ameens employed by him.

Boundary disputes are the great sources of litigation in the courts. I remember one of great importance being settled to the satisfaction of all parties, in consequence of a visit and little survey made of the disputed tract by Mr. Fleming, now Judge of Circuit at Patna. But on all these points I know not any officer in the service who, according to my judgment, is capable of giving more satisfactory information than the gentleman I have named.

If it should be determined to institute a village survey in any zillah in the Upper Provinces by way of experiment, I can select a former sub-assistant Surveyor and three apprentices from the school party now in Cuttack. As to the mere native part of the establishment they can be hired on the spot.

I am, &c.

(Signed) J. A. HODGSON.

Chouringhee,
20th July 1821.

RESOLUTION *of* GOVERNMENT,

Dated the 7th September 1821.

Resolution of Government, 7 Sept. 1821.

1. THE Governor-General in Council having fully considered the observations and suggestions submitted by the Surveyor-General relative to the executions of revenue surveys, proceeds to record the following observations and orders on the subject of them.

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2. That an accurate survey of the country, in the manner required for revenue and judicial purposes, can be effected only at a very considerable expense, is certain: but it seems no less certain, that the advantages of the measure, in increasing the revenue, in improving the police, in settling disputes, in diminishing litigation, and in securing the rights of individuals, will far more than compensate the charge, even should that exceed the amount contemplated by the Surveyor-General.

3. In the Ceded and Conquered Provinces, especially where the assessment being still variable Government possess, in fact, a property in the largest share of the net rent of the country, the most moderate estimate of the advantage to be derived from the knowledge which a survey must afford would amply establish the great expediency of the measure, even in a pecuniary view alone. Nor would the justness of the conclusion be invalidated by the fact, that Government may not desire to draw from the country the full rent which it is entitled to demand; for the inequality of assessment is a greater evil than its inadequacy, and until settlements are formed on the ascertained data which a survey alone affords, there can never be any assurance that the profit which may be relinquished by Government is enjoyed by the people.

4. Without a minute and accurate survey of the country, there appears to be a very distant and uncertain prospect of ever securing a correct registry and record of landed property, since nothing else seems calculated to remove the darkness and confusion which hold out to the mofussil officers of record such immediate temptations to fraud, and render its detection so difficult. With a survey which would enable the European officer accurately to comprehend the subject matter of mofussil accounts, and to require that all the land thus palpably exhibited should be accounted for, the risk of fraud would be greatly diminished, the chance of detection infinitely increased. It would then, indeed, apparently be no longer difficult to devise such checks as would secure the accuracy of the Canongoe and Putwarry papers, or at least correctly to ascertain and record the distribution of the landed property of the country and the permanent rights attached to it. Without such a check, all the efforts of the Government and its officers to arrive at a correct knowledge of the country will probably fail of success, and the expense * incurred by Government in supporting the Canongoe establishment must continue to yield an uncertain and inadequate return.

5. That a survey would excite any sentiments of discontent or distrust among the people, supposing it to be conducted with discretion and not to be united with too minute a scrutiny into their domestic concerns, there seems little reason to suppose. No such feeling appears to have been exhibited on the occasion of Lieutenant Gerard's survey, and none was ever anticipated by Sir Edward Colebrooke, Mr. Deane, or any of the other officers who have urged the expediency of revenue surveys. In so far, indeed, as it would relieve the people from the exactions and frauds of native Ameens, and lead to the knowledge by the judges and Collectors of the matters on which they have to decide, the operation would be so manifestly advantageous to the community, that made as they are, they would soon probably discover and appreciate the benefit of the measure which brought the safeguard of European intelligence and honesty home to their villages. It being the resolution of Government at the ensuing settlement not to seek any general increase of revenue, but to aim chiefly

* Bengal, Behar, and Orissa..... Rupees 1,33,368
Benares and Western Provinces..... 1,44,318

Rupees 2,77,686

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chiefly at the objects of equalizing the burthens and ascertaining the rights and privileges attaching to the land, the opportunity is a favourable one for divesting the survey of its chief source of dread, an extensive enhancement of the Government demand.

6. With respect to the general expediency, therefore, of undertaking a survey of the Ceded and Conquered Provinces for judicial and revenue purposes, his Lordship in Council is entirely satisfied. The points for discussion are the kind of survey to be undertaken and the instruments to be employed.

7. As to the first of these points, it may be assumed that the Bombay survey, including the particulars specified in the 17th paragraph of the Resolutions of the 22d December last, embraced every thing that can be aimed at as of ultimate accomplishment in any general scheme, and more indeed than it seems desirable to attempt at this Presidency under present circumstances. It is not quite clear, what kind of proceedings were held in regard to the alienated lands; and it is uncertain, therefore, how far the inquiry into the validity of the tenure by which they were held may have occupied the time of the Surveyors or retarded the progress of the survey. The separate measurement and mapping of each holding must necessarily have taken up a great deal of time; and though this, as well as the other detailed objects of the Bombay survey, seem very desirable of accomplishment, and in a rich country, at least, may be profitably pursued, they are still not necessary for the main purposes of revenue and judicial administration.

8. A map, fixing the extent and boundaries of each village and the position of the most remarkable objects (the general features of the ground being sketched in by the eye), would, it is conceived, answer every essential end. It would be a complete guard against any material error; it would enable our officers to acquire a really familiar knowledge of their districts; and the plan could doubtless be so executed, as that, when occasion arose, the details might be filled up with facility.

9. It remains to be considered, with what establishment and in what time such a survey could be executed. This question the Bombay operations appear scarcely to afford sufficient data to determine; for they included more in the survey than is proposed, and they combined with it inquiries which may be kept distinct. Nor have there been on this side of India any trials sufficient to enable one to come to any confident decision.

10. The Cuttack survey of Lieutenant Buxton has been hitherto, it is understood, confined to tracts of a very peculiar character, and no conclusive judgment in regard to the Western Provinces could be drawn from the operations of that officer.

11. It is not stated by Lieutenant Gerard how long he was occupied by the survey of the village of Pooth. He incidentally, indeed, remarks that it would have taken two years to survey the whole of the Ramdhun's mocurrery in the same manner; and as that mocurrery is stated to have contained one hundred and seventy villages, yielding annually about Rupees 1,30,000 under a light assessment, it may be concluded that he calculated on a progress of eighty-five villages per annum, taking one with another.

12. Reckoning by villages, this result does not materially differ from that exhibited by the operations of the Bombay Surveyors; and, like the Bombay survey, Lieutenant Gerard's would appear to have been conducted on a more detailed principle than is above contemplated, since it may be inferred from the map and memoir, that the precise extent of the various descriptions of lands specified in the margin was separately ascertained.*

13. Had the object of the survey been confined to that of giving the limits of the village lands, with the natural boundaries, roads, and all the most remarkable points, the labour would probably have been diminished one-half. It must be recollected, also, that Lieutenant Gerard had very little assistance in the work. It is further to be observed, that not only the number of villages included

* Cultivated: Kadir, bunjar, rent-free.—Not cultivated: Arable, high lands, town inlets of Ganges, sands, ravines.

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included in any given tract of country will be found to vary greatly, but also that the greater or less plainness or intricacy of boundary must materially affect the Surveyor's progress: no certain conclusion, therefore, could be drawn from so limited a trial in regard to the general survey of the country.

14. If, however, the fixing of the boundaries of individual villages shall be found to occasion an inordinate delay, the Surveyor's might be relieved from that duty, and the adjustment of limits might be left to the Revenue officers and to the operation of such occasional surveys or measurements as may be undertaken, when disputes arise requiring to be so settled. In this case, the survey might still give roads, natural boundaries, and remarkable objects, with several intersected points in each square mile, the general features of the country being likewise sketched in; and such a survey, laid down on a sufficiently large scale, though less perfect than might be desired, would be sufficient to prevent our officers from falling into any error in regard to the extent of the larger divisions of the country. It would enable them to approximate, at least, to the truth, in determining the boundaries of the different villages and estates, and to check any material mis-statement on the part of persons deputed to survey and report in individual cases of disputed limits.

15. While, by such means, the settlement of the land revenue might be effected on ascertained data, and Government would no longer be under the necessity of fixing its demand, and especially a perpetual demand, without any clear notion of the subject matter of so important a contract, the civil tribunals would be relieved from the reproach of that delay and uncertainty which now beset all local investigations, and the people would in a great measure be secured from the practices of native Ameens, equally ignorant and corrupt.

16. The operations of the Surveyors being confined to the general survey of the district or its larger divisions, though on a large scale and with a minute attention to the topographical features of the country, would of course be much more rapid than if they were required to fix the boundaries of each village; and it will remain for future consideration, whether this last object shall be relinquished on the general survey of the provinces contemplated by Government. The Surveyor-General will naturally be hereafter better able to afford Government the means of judging, how far the incompleteness of the work will be counterbalanced by the saving of time, expense, and establishment.

17. It will be a subject of much regret to Government, if any insuperable obstacles should be found to oppose the execution of a topographical survey of the nature last-mentioned: but still a geographical survey of each district, marking the limits of the pergunnahs or other great divisions and the positions of the villages (the detail of these in the public records being carefully compared with the result of the survey), would be highly advantageous and ought certainly to be completed.

18. In speaking of a village and topographical survey, it is not, of course, the design of Government that these should be conducted separately from the trigonometrical survey of the districts, but only that the general survey should be so filled up as to exhibit the limits or land-marks of individual villages, and to cut off all extensive waste tracts which may be excluded from the settlement. The accuracy, indeed, of the detailed survey, can only, it is apprehended, be secured by combining it with trigonometrical operations. The Governor-General in Council fully concurs with the Surveyor-General, in thinking it essential that each survey should be superintended by a British officer; and in regard to the manner of conducting the survey, on whatever principle to be undertaken, his Lordship in Council having thus generally stated the views of Government, would repose with confidence in the judgment of Captain Hodgson.

19. The acquisition of statistic information and the preparation of memoirs on the subject, would be natural adjuncts to a detailed topographical survey. Such inquiries, therefore, would naturally be pursued by the Surveyors as well as by our Revenue officers, to whom indeed they more immediately belong.

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belong. As far as concerns the adjustment of the Government revenue, the chief points to be investigated have been already stated in the printed Resolution above referred to. The inquiry will naturally be variously pursued by different officers acting under different circumstances. Much, therefore, must be left to individual discretion; and his Lordship in Council will only now remark, that to secure accuracy and to avoid offence, the investigation must be cautiously, deliberately, and discreetly pursued, and the results drawn from various sources of information carefully compared.

20. It is apparently desirable, as far as possible, to associate with the Surveyor the Collector or other Revenue officer charged with the immediate duty of making the settlement, subject to the approval of the Board and of Government, so that the two operations may go on together. Where a junior officer may be employed in this duty, his proceedings might, before transmission to the Board, be submitted for the consideration of the Collector of the district.

21. The Revenue officers must, at all events, be kept in constant communication with the Surveyors, so that the latter may be put fully in possession of all the information which the public records may contain in regard to the tract surveyed, and that they may receive the utmost possible assistance from the native establishments attached to the several collectorships. The co-operation of these will particularly be necessary in marking out the limits of villages and estates, and if duly enforced, will probably enable the Surveyor to save a considerable portion of the expense that must otherwise be incurred on account of the native establishment to be attached to the survey.

22. In cases in which the settlement and survey may be combined, it will, of course, belong to the Revenue officers under the control of the Board and of Government to inquire into and determine all questions of private right, as far as such questions may fall within their cognizance, and to adjust the Government jumma on the information obtained through the survey or through other channels: but the Surveyor also will be expected to furnish statistic information, in so far as the investigation may be found not to interfere with the progress of the survey; and it will, of course, be for the Board to seek from all officers concerned such explanations as they may desire, taking care, in matters affecting the conduct of the survey, to communicate in the first instance with the Surveyor-General or with Government.

23. As the term of the existing leases in the Ceded Provinces extends only to the expiration of the ensuing fusly year, it will, of course, be necessary, in regard to the largest portion of those provinces, to provide for the adjustment of the Revenue to be demanded thereafter, without the advantage of a regular survey. Many years must necessarily elapse before such a survey could be extended over the whole of the Ceded and Conquered Provinces; but unless the completion of the work should require a period considerably exceeding that contemplated by Government, his Lordship in Council must be anxious to postpone the permanent settlement of all estates until they shall have been regularly surveyed. The adoption, on any less certain grounds, of an arrangement irrevocable in its nature, could scarcely be justified except by a paramount necessity.

24. It has been already stated that, in the judgment of his Lordship in Council, it will be very desirable to combine the settlement of the revenue with the survey: but until the extent of the available agency of this last work shall be better ascertained, and the probable progress of the operation more closely estimated, it is difficult, if not impossible, to come to any conclusive opinion as to the arrangements to be adopted in the Revenue department with the view of effecting the desired union. The measures first adopted must, of necessity, be in a great measure tentative and experimental. Hence it will be proper that they should be of partial operation, that before any great expense is incurred, the principle of the system to be pursued may be fully settled on the basis of repeated trials. A further advantage will result from the gradual and partial execution of surveys, that all risk of embarrassment from the misapprehension or alarm of the people may thus be readily obviated; and where the estates surveyed may be continued under the system of temporary settlements,

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ments, it being the intention of Government to interdict any general enhancement of jumma, the moderation of the demand made by the Revenue officer will naturally tend to reconcile the Zemindars. In other cases, where the survey may appear as the prelude to a permanent settlement, it will be still less likely to give occasion for offence, and the sentiments of the people in one part of the country may naturally be expected to be influenced by their observation of the results exhibited in other quarters. Hence, although the inquiries of the Surveyor and those of the Revenue officers attached to the survey will necessarily develope the extent of alienated lands, and various abuses by which Government may be defrauded of its just rights, yet it will apparently be proper that the final investigation and decision in such cases should be kept distinct, so as to avoid giving the survey the character of an operation directed solely, or even principally, to the resumption of illicit alienations.

25. Of the Ceded Provinces, which first demand attention, the district of Goruckpore and the province of Rohilcund suggest themselves, as the quarters in which the most immediate advantage would result from such a minute survey as would enable the Revenue officers accurately to determine the limits of villages and estates (those on the frontier particularly), and distinctly to mark off and reserve such wastes as may either belong to Government, or as it may see fit to exclude from the operation of the settlement, with a view to some special arrangements for their gradual improvement.

26. The past settlements of Goruckpore have been particularly defective. There is now every reason to hope, that under the Central Board, whose attention will be specially directed to this district, a very minute and careful inquiry in regard to it might be successfully undertaken. Hence this part of the country seems naturally to stand first among the districts in question for the trial of a revenue survey.

27. His Lordship in Council is therefore of opinion, that a topographical survey of Goruckpore should be commenced as soon as possible, to be conducted, as proposed by the Surveyor-General, by an European officer aided by an Assistant Surveyor, two or three apprentices, and the necessary native establishment. The Governor-General in Council proposes, therefore, immediately to appoint an officer to the performance of this duty.

28. With respect to the detailed instructions under which the survey is to be executed, his Lordship in Council must necessarily repose in the experience and judgment of the Surveyor-General. It will probably be expedient that the survey should commence at one of the extremities of the frontier of the district, whence to proceed regularly pergunnah by pergunnah, or with such deviation only from this course as the irregularity and intricacy of the revenue division of the district may on trial be found to suggest. On this point, the Surveyor-General and the executive officer will naturally communicate with the Board and the Collectors of Goruckpore proper, Juanpore, and Ghazeepore.

29. It is desirable that the Surveyor should begin his operations on the principle suggested in the 8th paragraph of this Resolution. If, on experiment, that system be found too tedious, he can readily contract his operations to a more general survey, in such degree as may be directed by the Surveyor-General, who will keep Government fully apprized of the progress of the survey. The revenue arrangements to be united with the survey will remain for future consideration. The Board of Commissioners will be informed of what is intended and directed specially to report on this branch of the subject. They will, at the same time, be instructed to communicate fully to the Surveyor-General every information that may appear calculated to assist his judgment in directing the operations of the Surveyor to objects touching the civil administration of the country, in so far as these may be connected with the proposed survey.

30. As above intimated, it seems very desirable that another survey should be undertaken in Rohilcund under the Western Board, and the Surveyor General will be requested to consider and report on the arrangements to be adopted for this purpose.

31. He

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31. He will likewise, of course, constantly keep in view the object of completing a general survey of the provinces in question; and after the result of the experimental operations to be first undertaken shall be ascertained, he will naturally consider and report to Government how far there may exist the means of advantageously extending the survey to other quarters.

32. The suggestions recently submitted by the Board of Commissioners for attaching a Surveyor to each of the collectorships, with a view of making occasional measurements to check the reports of the native officers, and of thus securing a more general accuracy, appear to merit consideration, if the other demands of the public service will admit of the employment of an adequate number of competent officers.

33. The establishment of a surveying school, as suggested by the Surveyor-General, has already been sanctioned. It appears to be the only measure by which Government can expect to obtain the means of executing a general survey of the country at a moderate expense.

34. The number to be employed must, of course, be regulated, not only by an advertence to the number of fifty qualified persons procurable, but also by a consideration of the ultimate use to be made of them. If a very large establishment were created, there might possibly be a difficulty in disposing of them after the work for which they had been retained was accomplished. This, however, is a result so distant, that it will be sufficient to keep it thus generally in view. For a long time to come, the difficulty will apparently be to find a sufficient number of fit agents, and to prevent those who are taught from leaving the service after they become capable of being useful. Ultimately, too, we may assume that there will always be work enough for one or two land-measurers in each district, employed as they may certainly be most advantageously in aiding the adjustment of those questions which constantly arise out of the division and transfer of landed property, and the other accidents by which it is affected. A knowledge of land-measuring would, indeed, be a very useful qualification in the persons appointed to the district registerships; and if, as seems most desirable, the native-born Surveyors shall be taught the languages and characters in which the revenue records and accounts are kept, a large establishment would find employment throughout the Presidency, even after the settlement and survey of the Ceded and Conquered Provinces shall be completed.

35. His Lordship in Council is not immediately aware of any better arrangement for the establishment of the projected institution than that now suggested by the Surveyor-General; and it must always be highly gratifying to Government to find an opportunity of extending the range of useful and respectable employment to the class of persons from whom Captain Hodgson proposes to select the apprentices.

36. His Lordship in Council accordingly resolves, that the young men specified in the margin * shall be bound as apprentices to Government, to be taught and employed in surveying under the orders of the Surveyor-General, or such other officer as the Governor-General in Council may from time to time direct, on the same terms as the young men formerly apprenticed.

37. The necessary instructions for preparing the articles of apprenticeship will accordingly be communicated to the Honourable Company's attorney.

38. The suggestion of the Deputy Governor (Colonel Paton), that the young men should continue to reside in the school so long as they may remain at Calcutta, appears to be highly judicious, and during that period the Surveyor-General will be authorized to draw and pay to the management of the school the amount to be assigned for the support of the apprentices, *viz.* sixty sicca rupees per mensem for each.

39. The Surveyor-General will, of course, settle with the general management all other details touching the instruction and superintendence of the apprentices. It is essential that all habits and notions inconsistent with industry and hardihood should be pointedly discouraged, such qualifications, with

* W. N. James, J. Fitzpatrick, J. McQueen, D. H. Chill, E. Wenston, and E. French.

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with honesty and good temper, being of even more importance than the professional acquirements of the candidates for such employment.

40. The general management will, no doubt, cause the education of several of the other young men belonging to the school to be regulated with a view to their eventual employment in the same line, and the Governor-General in Council will be fully prepared to sanction the full establishment proposed by the Surveyor-General as soon as persons qualified can be selected, and Captain Hodgson will, of course, consider whether any of the young men from the Lower Orphan School, or others of a like class, could with advantage be employed in the more subordinate duties, or whether those will best be performed by natives.

41. With reference to the immediate connection which must exist between the proposed revenue surveys and the objects to which the labours of the Presidency-Committee of Records are directed, his Lordship in Council is pleased to resolve that the Surveyor-General shall be appointed a member of that Committee.

42. It will be convenient that all proceedings regarding the revenue surveys should be kept as far as possible distinct from those relating to the general duties of the Survey department, and that all charges incurred on account of such survey should be separately brought to account. For these, and other reasons of public convenience, his Lordship in Council is pleased to resolve, that the correspondence betwen the Surveyor-General and Government relative to the surveys in question shall be conducted in the Territorial department.

REVENUE LETTER *from* BENGAL,

Dated the 1st August 1822.

Revenue Letter from Bengal, 1 Aug. 1822.

Ceded and Conquered Provinces.

(*Department of Ceded and Conquered Provinces.*)

To the Honourable the Court of Directors for Affairs of the Honourable the United Company of Merchants of England trading to the East-Indies.

HONOURABLE SIRS:

1. The despatches noted in the margin* will have apprized your Honourable Court of the general line of proceeding which we proposed to follow in the future settlement of the Ceded and Conquered Provinces. We have now the honour of forwarding to you copies of the several papers specified in the annexed list, explanatory of the measures which we have adopted or directed in regard to this important matter.

2. Among those documents you will find a copy of the detailed Resolution which we have deemed it proper to record and circulate to the several Revenue Boards, in order to put them fully in possession of our views and intentions in so far as these are yet settled. There is also included in the packet a copy of the Regulation which we have passed, for declaring the principles according to which the settlement of the provinces in question is to be made, and for giving effect to the arrangement explained in the Resolution.

3. In these papers your Honourable Court will find so full an exposition of the arrangements adopted or contemplated by us, and so detailed an explanation of the considerations by which we have been guided, that we conceive it would be altogether superfluous to renew the discussion in this despatch. It will be sufficient briefly to exhibit the general outline of the plan.

4. Your Honourable Court is aware, that the existing settlement in the Ceded Provinces and in Cuttack expires with the current year, that is, in September next. The arrangements of the cultivators for the ensuing year generally, however, commence at an earlier period; and it was manifestly very desirable that the community should be apprized of the intentions of Government

* 15th September 1820, and 16th February and 28th December 1821.

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Government in regard to the continuance or discontinuance of the current leases, before the time for concluding those arrangements should arrive.

5. Having, therefore, learnt from your Honourable Court's despatch of the 1st of August last, that you entirely approved the plan of proceeding to revise the existing settlement leisurely, village by village, and that you sanctioned an extension of the current leases for a further period of five years, and being ourselves fully convinced of the general expediency of such an extension, we thought it proper to authorize the Boards to announce the design in anticipation of the necessary legislative enactment, the original draft of which was sent to them for report.

6. Under this authority, proclamations were issued by the Board of Commissioners in the Ceded and Conquered Provinces and by the Commissioner in Cuttack, notifying that the existing leases were, with the stated exceptions and conditions, to be continued for a further period of five years from the expiration of the present year.

7. The Board of Commissioners in the Central Provinces, for reasons stated in the reports herewith submitted, deemed it advisable to continue the existing settlement of Goruckpore and Azimghur from year to year; and adverting to the peculiar circumstances of the districts, we have adopted the plan.

8. The pergunnahs under the Collector of Hidgellee being of limited extent and easily managed, it has not appeared necessary to continue the settlement there beyond the term of the current leases.

9. With these exceptions, the existing leases of the Ceded Provinces have been extended for a further period of five years, in all cases in which the settlement has been concluded with persons recognized as proprietors, and in which those persons have agreed to pay the revenue now demandable from them.

10. We deemed it desirable to postpone the enactment of the Regulation as long as possible, in the hope of receiving further instructions from your Honourable Court; for having resolved, in extending the existing leases, distinctly to reserve the power of intermediate revision, with a view chiefly to the ascertainment and settlement of individual rights, we considered it expedient to combine with the provisions relative to the first-mentioned point, as full as practicable, a declaration of the principles according to which the power of revision was to be exercised.

11. As, however a considerable time must necessarily elapse before the Regulation with the translate can be printed and circulated, and the necessary subsidiary orders and instructions communicated to the Revenue officers, it has now appeared to us expedient to pass the Regulation, and to issue our instructions to the Board without further delay, in order that the officers who are to be employed in the settlement may be prepared to enter on the work at the commencement of the fair season.

12. It would otherwise have been very satisfactory to us to have further postponed the directions required by the Boards and Collectors, on points of general importance, until we could have been guided by a full knowledge of the views and sentiments of your Honourable Court.

13. We trust, however, that you will generally approve the measures we have adopted, and that there is nothing in the Regulation or Resolution calculated to impede the prosecution of any course which you may see fit to direct.

14. The mode in which we propose to combine with the immediate renewal of the existing leases the ulterior arrangements contemplated by us, you will find fully explained in the Regulation. We trust the provisions are such as to secure the object to which, in the concluding paragraph of the above-mentioned letter, you specially directed our attention.

15. From the general provisions for the renewal of the existing leases, we have, as above intimated, excepted the districts of Goruckpore and Azimghur, and the pergunnahs under the charge of the Collector of Hidgellee.

16. In

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16. In these tracts, the existing leases are to be continued from year to year, until the Revenue officer shall be prepared to make a revised settlement in the careful and detailed manner which your Honourable Court has approved.

17. The reasons for this exception are stated at length in the Resolution now transmitted to you. We hope that, in this limited tract, the complete revision of the settlement may be affected at an early period, and that we shall be able to guard against the inconveniences which would doubtless have resulted from our making the attempt on a large scale.

18. In some of the districts, indeed, the assessment of the khas and farmed mehals, with those of which the leases may be resigned by the present Malguzars, will probably be found to involve a task beyond what the collectors, in addition to the current duties of their office, will be able to undertake; and as there are scarcely any assistants attached to the collectorships (so incomplete is the present complement of covenanted officers) the first object of attention must be, to make such special arrangements as may be practicable for the settlement of estates in the above predicament.

19. With regard to the general resettlement of the Ceded and Conquered Provinces, it appears to us obvious that, without a considerable increase in the numerical strength of your civil establishments, the arrangement must require for its completion a long series of years.

20. It is in our judgment, essential to the fulness and accuracy of the Collector's inquiries, that they should be prosecuted gradually and leisurely during the season of the year in which those officers may reside in the villages and mingle with the people. Valuable as the services of the native Cutcherry officers may be when well superintended, we should greatly distrust any results deduced from reports furnished by them, which may not be verified on the spot by their European superior. On this principle, we must, of course, desire to limit the labours of each Collector, in any one year, to a moderate number of villages; and, for this reason alone, we consider it essential that the term of the revised settlements should extend for a considerable number of years, that the leases granted on such settlements in one quarter may not expire before the revision of the rest of the district is completed. Besides we cannot but consider leases for a longer term than five years as essentially conducive to the improvement of the country.

21. In the Regulation we have avoided any distinct specification of the number of years for which the leases are to be renewed after the revision shall have been effected; because, without authority from your Honourable Court, we have thought it inexpedient to hold out any general pledge; because the different circumstances of different mehals will doubtless suggest a considerable variety of scheme; and because the period requisite for effecting a revised settlement in the detailed manner proposed is still somewhat uncertain.

22. We shall probably receive specific instructions from your Honourable Court on this point at no distant period; possibly before we shall be called upon to decide the point in any case, and certainly before the system of long leases, to which our own judgments incline, can have been extensively applied.

23. Your Honourable Court appear to have understood our letter of the 16th September 1820, as conveying a solicitation for authority to continue the existing leases beyond a further period of five years. Such, however, was not our purpose. We only sought permission to grant long leases after the revised settlement of the individual village should have been completed; and our main object in doing so was, as we have above explained, to secure for the Revenue officers leisure to make the local inquiries which you desire to see completed.

24. So, also, it was by no means our intention to press upon you the immediate adoption of the plan of a perpetual settlement; for we have always desired to restrict our recognition of the expediency of such an arrangement to cases where the particulars for the ground of it should have been duly established; and every day's experience strengthens us in the persuasion, that before finally determining on the measure, not only must the present

state

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state of things be fully ascertained, but the probable influence of the arrangement on the future condition of the people must also be carefully weighed.

25. The measure is clearly one calculated to have a very extensive influence on the condition of the people and the circumstances of the country. In regard to the expediency of so limiting the public assessment as that the land may be or become a valuable property to its owners, we do not imagine there can exist much difference of opinion; but it is a different, and very difficult question, to determine how the surplus arising out of such a limitation shall be appropriated, so as to place the different classes affected by it in the condition most desirable for the country. Before attempting a practical solution of this question, we must, of course, desire to have before us in full detail all the particulars of the existing state of things, as they may be exhibited under different forms in different parts of the country. Our immediate aim must be to prevent any hurtful or unnecessary change; and on the general point above stated, which involves, of course, the primary question, what condition of things it is desirable to produce (for gradual change seems inevitable), we must especially seek to be guided by the advice and directions of your Honourable Court.

26. While extending the existing leases in the Ceded Provinces, we have, you will perceive, made provision for the partial revision of the settlement in the Conquered Provinces during the continuance of the existing leases. The propriety of this arrangement will be at once obvious to you.

27. To enable the Revenue officers to give effect to the proposed arrangements, we have considerably enlarged their powers; and we venture to indulge a confident hope, that where the settlement may be well and carefully made, the option of appealing to the courts, while it affords a salutary check against possible abuse, will not be the occasion of litigation to any serious extent. As far as our past experience enables us to judge, we see reason to think that, generally speaking, in an unsettled country the order of the Collector, if passed after full and fair inquiry, will be acquiesced in. A great number of disputes are, indeed, about things scarcely worth the contest, which any timely intervention of authority suffers to settle; and the main source of litigation is, the darkness and confusion in which mofussil details have hitherto been too frequently enveloped.

28. The senior member of the Board of Revenue in the Western Provinces has, you will perceive, recommended that the Revenue authorities should be vested with the power of deciding finally all suits touching land and rents; and his observations must certainly be admitted to possess much weight.

29. They rather, however, lead to the conclusion, that the parties will not ordinarily avail themselves of the option left, of contesting in the courts the judgments of the Revenue authorities, than prove that any material inconvenience must necessarily result from such an option being given; and, in our judgment, the right of appeal, though it may be rarely exercised, affords a very important security against abuse. We at the same time fully concur with Mr. Ross in opinion, that it is essential to require from the Revenue authorities a full and formal investigation of all interests affected by their orders, and that much evil has resulted from the notion that a reference to the Adawlut would correct the mischiefs consequent on hasty and erroneous decisions. Against this evil, however, we trust that sufficient provision has been made; and the rules by which we require that, in appeals to the courts, the proceedings of the Revenue authorities shall be called for and filed on the record of the cases, will, we hope, obviate any serious risk of their decisions being altered on insufficient grounds. On the whole, we indulge the persuasion that, under the plan proposed, all the essential objects contemplated by us would be secured: but we shall, of course, carefully watch the future progress of the system; and though averse to change, unless where necessity or urgent expediency may be shewn, we would by no means be understood as declaring any conclusive opinion, that further and considerable modifications in our judicial system, as applicable to the provinces in question, will not be found requisite.

30. We shall, of course, lose no time in submitting to your honourable Court the result of the settlements first reported to us. We shall also take an early opportunity of forwarding to you specimens of the revenue surveys.

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31. In considering the rules and instructions now submitted, your Honourable Court will at once perceive, that the plan of settlement must of necessity cast upon the Boards much additional labour: for, in regard to each village settled, the Collector's proceedings are to embrace a minute investigation of every particular relative to the land and the rights and interests attaching to it, and these the Boards are expected carefully to examine.

32. Without encountering this laborious detail, it is plainly impracticable to give effect to the wishes you have so frequently expressed, in regard to the settlement of the provinces in question; and it would be mischievous to undertake the task, without so strengthening the superintending Boards, as that they may be able really to exercise an efficient control and supervision.

33. The arrangements which we have adopted with this view, your Honourable Court will find fully explained in the Minute recorded by the Governor-General in the annexed proceedings.* Our resolution was passed in the Political department, because the measure involved a considerable alteration in the system under which the affairs of the Delhi territory have hitherto been managed, and was connected with other arrangements immediately relating to that department. But as one main advantage of the plan consists in the provision made for the more efficient administration of the revenues, and it involves an increase in the establishment and a change in the jurisdiction of the Revenue Boards, it cannot be out of place to notice it now that we are submitting to you the scheme of settlement whence the necessity of these changes has chiefly arisen. We trust you will be satisfied, on a perusal of the Minute to which we have referred, that the exigency has been very expediently and economically provided for.

34. In submitting the general narrative of our proceedings in this department, we shall enter more fully on the various subsidiary arrangements adopted by us on the occasion, and we shall not now detain you longer from the consideration of the chief subject of this despatch, the future settlement of the Ceded and Conquered Provinces.

We have, &c.

Fort William,
1st August 1822.

(Signed) HASTINGS,
J. ADAM,
JOHN FENDALL,
W. B. BAYLEY.

EXTRACT LETTER *from the* BOARD *of* COMMISSIONERS *in* BEHAR *and* BENARES,

Dated the 8th March 1822.

Board of Commissioners in Behar and Benares, 8 March 1822.

17. Your Lordship's resolution of the 22d December 1820 has been studied by men of discernment and penetration, both Natives and Europeans, and though no one was insensible of the arduous duty imposed on the Revenue officers, all wished success, as your Lordship's views seemed to be fixed on rendering perfect what the Marquis Cornwallis had left unfinished. We know not where to look for the recorded error of this great character noticed by Mr. Mackenzie, but refer to his Lordship's own sentiments at the time, and to the interpretation given to them by the Court of Directors.† We are, at the

* Revenue Consultations, 14th February 1822, Nos. 1 to 4; ibid., 19th March 1822, No. 2.

† *Extract from Lord Cornwallis, Governor-General's Minute, dated 18th September* 1789.—"I understand the word *permanency* to extend to the jumma only, and not to the details of the "settlement, for many regulations will certainly be hereafter necessary, for the further security of "the Ryots in particular, &c.

"Neither is the privilege which the Ryots in many parts of Bengal enjoy, of holding possession "of the spots of land which they cultivate so long as they pay the revenue assessed upon them, by "any means incompatible with the proprietary rights of the Zemindars. Whoever cultivates the "land, the Zemindars can receive no more than the established rent, which in most places is fully "equal to what the cultivator can afford to pay. To permit him to dispossess one cultivator for "the sole purpose of giving the land to another, would be vesting him with a power to commit a "wanton act of oppression, from which he could derive no benefit, &c."

Extract

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the same time, in some degree apprized that the existing system is not found to answer. Whether the failure is to be ascribed to the hand which originally modelled the system, or to the succeeding agents not following up the outline with the same comprehensive scope of mind as the framer, is far beyond our mental powers to decide: but we must decline to appear general opponents to the code of 1793, until its principles are shewn to be generally fallacious, and the numerous alterations and changes correct, and the subsequent agency perfect, grounding our doubts on a comparison of the opinions quoted by us with Regulation V of 1812, and some of the modern laws of destraint and sale of lands, which have subsequently been introduced. We have reason to know, that the state of the lesser tenantry in the old provinces has frequently been brought to the attention of Government by the judicial officers, and we are disposed to think that the prophetic sentiments which we have quoted now express the complaints of the cultivators. It may not be long before Government, in defence of the public resources, will have to consider the interests and rights of the cultivators, and endeavour to restore them to the situation in which Lord Cornwallis left them. Rates of lands are now no longer adjusted by the established usages of the country, and those of the opium lands have been generally trebled since 1793. Rumour represents, that the provision of the opium investment is on the decline, notwithstanding the extension of local European superintendance. We have not passed through the country without hearing the cultivators urgently plead, that the authorities of Government no longer inquire into the condition of the Ryots; nor without feeling the impression, that with such increase of rent to the intermediate agent of revenue or Sudder Malguzars, and with a fixed price for the drug, the cultivator cannot subsist himself and family without increasing the produce of his field by adulteration.

18. If the regulation proposed by Mr. Mackenzie is intended to delay the redress of wrongs or the maintenance of rights, from considerations of imperfect information and incompetency of the present officers, we must content ourselves by referring to the arguments adduced at the permanent settlement:* and although we ourselves do not pretend to understand fully the rights and rules of an Indian village, we confess that we are anxious to obtain the knowledge possessed by every head man of a village and the Putwarry, and feel confident that procrastination, which gives to every officer, Native and European,

Extract of a Letter from the Governor-General in Council at Bengal, dated 6th March 1793.—" 23. We shall further declare, although a clause to that effect has been inserted in the engage-" ments with the landholders, that you do not mean, by fixing the public demand upon the lands, " to debar yourselves from the exercise of the right inherent in you, as sovereigns of the country, " of making such regulations as you may occasionally think proper for the protection of the Ryots " and inferior landholders, or other orders of people concerned in the cultivation of the lands, &c.

" 24. We now come to the close of your instructions: the watching over and maturing of " this system, maintaining under future administrations the energy which has commenced it, and " to other important points detailed in the paragraphs specified in the margin. (Paragraphs 49 " to 61.)"

Extract of a Letter from the Court of Directors to the Governor-General in Council at Bengal, dated 19th September 1792.—" 49. There remains but one subject to mention in this letter. That " however is a subject of the last importance: it is the watching over, rearing, and maturing of " this system, maintaining under future administrations the energy which has commenced it. All " the benefits hoped for from it to the country and to the Company, all its success, must depend " upon the vigilance and fostering care of our Government and our servants. No mistake could " be more fatal, than that of supposing that it may be left to its own execution, and that all the " effects it is indeed fitted to produce, will necessarily, and of course, flow from it, &c."

" In the mean time, it must be the duty of our servants to watch incessantly over its progress, " to see that the landholders observe punctually their agreements with Government and with the " Ryots; that they neither pass invented claims on the one of a permanent settlement, nor " fraudulently shift the burthen of revenue by collusive transfers, nor by any other sinister " practices diminish the payment of their stipulated assessments; that they likewise uniformly give " to the Ryots written specific agreements, as also receipts for all payments, and that those agree-" ments be, on the one side and the other, fairly fulfilled. In this way, and in this only, can the " system be expected to flourish. But it is not enough that complaints are redressed when they " reach the seat of authority: many injuries in the remoter part of the districts may thus be com-" mitted with impunity. It will be the Collector's duty to inspect every part of the province " entrusted to him, to see the state of cultivation, to inquire into the condition of the Ryots, and " thus to afford opportunity for representation and check propensity to abuse."

* Mr. Shore's Minute, 18th June 1798; Governor-General's Minute, 18th September 1789; ditto, ditto, 3d February 1790.

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European, the hope of avoiding the task, is not the method of enforcing effort from collectors of great or less qualification, and that the extension of leases during the next five years will not be productive of more information than the last prolongation,* but leave things confirmed in a worse state.

19. Neither Boards nor Collectors can with confidence select villages for resettlement; for there are no means, as every man knows who has conducted a settlement, of knowing, *à priori*, the villages of a pergunnah, in which the settlement can be brought within a given time to a conclusion; for throughout even Bengal and Behar, and in almost every pergunnah of the Western Provinces, estates are to be found where a settlement is not practicable. Neither do we know any guide to the annual journies of Collectors, so as to economize the labour, the time, and expense of travelling. Pergunnahs being almost equal to counties in extent, and the sites of villages being imperfectly known, we know not any rule but a Collector's own discretion for the long circuit of a district.

20. We have already, in paragraph 8, alluded to the intermediate agents, called Sudder Malguzars. Mr. Mackenzie appears to us to be in error, when he looks upon this confined class to be the body of the people. Throughout the country, the real truth is that the two separate interests of the Ryots and Sudder Malguzars are at annual contest, the latter for their private advantage yearly endeavouring to wrench from the cultivators the last anna. We cannot, also, acquiesce in the assertion of capital, or the gains of the Sudder Malguzar being laid out in agricultural improvements. It is the labour and industry of the Ryots, frequently in opposition to the Sudder Malguzar, which has brought the country into its present state of cultivation.† Wells are dug in most soils by the labour, and often times by the money of the cultivator. In tracts of country where wells require cylinders of masonry or wood, the Zemindars do not increase the fertility by an outlay. It is in these spots that the present Government, like all preceding Governments, should interpose with the public purse. We doubt whether a single well entailing a considerable outlay will be found to have been dug and constructed by the Zemindars under the British Government, with a clear and unbiassed wish to fulfil towards it the functions of their stations. We have seen the shafts of masonry of former Governments remaining incomplete; and we venture to say, that the only wells of this kind which the Zemindars have constructed, are merely designed to increase the produce of the private farms (Arazeeal Zeer), for which they pay nothing to Government. The advance of tuccavy can scarcely be called the employment of capital by the Sudder Malguzar: it is, more strictly, the employment of capital by the Ryots, for it is a mere banker's loan on high interest without risk, as the Ryots' crop, the security, remains within the power of the lender. If the Ryots' profits were secured by laws, the loan could be more advantageously borrowed from the village banker.‡

21. That farmers injure the Ryots is a consequence of the laws, which do not protect the Ryots. The lease of farm merely transfers to an individual the claim of Government to khiraj from the cultivators; and why should any individual have the power to exact what the state cannot legally claim, and consequently never could transfer?

22. To the justice of assigning malikana we must assent; but even Mr. Mackenzie seems, by the variety of reservations introduced into the draft of the Regulation, to admit the difficulties of a prospective rule. Any legislative declaration

* *Vide* paragraph 4 of Board's Address, 18th January.

† *Note to paragraph* 18 *of Memorandum.*—"In a considerable proportion of the country, the "extent of cultivation may, I believe, be assumed to be such, that no material increase can be "expected under the existing system of agriculture. Improvement must, therefore, be sought for "by better and more expensive modes of tillage; and a simple calculation is enough to show that "it is only under long leases of fifteen, twenty, thirty, or forty years, that the Malguzars can under-"take to lay out capital in sinking wells or the like. It may be worth while to call on the Board "to report specifically on this subject."

‡ *Extract of paragraph* 18 *of Memorandum.*—"In the case of farmers, nothing can be more "destructive than the management of strangers holding only for a few years."

declaration appears now premature. A few instances of actual assignment will publish to the people the munificence and justice of Government, and when we shall be competent, by practice and precedent, to embrace all contingencies, the law may be framed on the united opinions of people and public authorities, though we know not why the simple rules in Sections 44, 45, 46, and 47 of Regulation VIII of 1793, are inapplicable to the case. They appear in practice to have been sufficient to meet the variety of claimants in Behar.

23. As to defining the nature of the inquiries, we cannot pretend to competency; nor do we think that Mr. Mackenzie has entirely embraced the subject.* The rough outline of research † which we proposed, is found to draw forth customs and rules which we never heard of, and this is its chief recommendation, as we conceive we have approximated to some leading principles, which the Sudder Malguzars, under existing laws, can neither resist nor evade.

24. We are disposed to think that any declaration of the competency of Government is neither necessary nor politic. The laws already shew the powers of which Government have divested itself, and it is always at liberty to use its remaining functions under the laws of equity and general justice. In case it is your Lordship's intention to, in fact, rescind many of the laws by which Government have resigned power, or to establish a Committee of Revenue, as in 1781, at Calcutta, under the immediate inspection of Government, the proposed regulation should contain the necessary declaration. ‡

25. We are not prepared to say on what grounds Mr. Mackenzie calculates the period necessary for the formation of the settlement at twelve years. § Your Lordship in the eleventh paragraph of your orders of the 14th ultimo, seems to entertain doubts on this point; and we fully offer our accordance in your Lordship's sentiments, that when one or two villages are fully analysed, the subsequent operations of the Revenue officers will be comparatively easy.

26. It is impossible to forsee the increased celerity to the operations, when once the proper train of proceedings is adopted and understood by all ranks. ‖ We do not, indeed, despair of seeing the Zemindars, who have hitherto opposed by every sort of intrigue and fraud revenue operations, drawn forth to explain and establish truth; for the investigation into the interest of a people raises its own support, as shewn by the two Ghoriest of the village of Simrah Manich Chouk voluntarily attesting to the falsity of the accounts, which recorded their lands at two beegahs each, when they were in possession of four each, in which they looked to Government to secure them. We are disposed to conceive, that in three years (or the periods hitherto common) from the conclusion of the leases, the settlements of Goruckpore and Azimghur will be completed, if the Survey department be adequate to the task, and we must feel disinclined to consider the formation of the settlement to require twelve years, for the people would consider it as an admission of weakness, while we are not disposed to confess inefficiency.

27. In differing in opinion from Messrs Bayley and Mackenzie, we are influenced merely by our own experience of former settlements, and by a forecast of the duties to be performed in the present.

28. The people of this country, from the lowest peasant to the chief Rajah, are not an unresisting medium nor an unthinking body. The closet discussion of a law differs from the practical application of it. The people are intelligent, observant, and far from uninstructed. The wisdom of their own laws, which have given to them their usages and customs, are never doubted; and referring to them, they perplex European officers, by seizing on every deficiency of a Regulation which directs the exercise of the British authority.

29. Our

* Sections 8 and 9 of proposed Regulation, paragraphs 24, 25, 26, 27, 28, 29, 30, and 31 of Secretary's Memorandum.

† *Vide* enclosures of our Letter of the 18th January, *viz.* translation of the researches prescribed to the Revenue native officers, and the Board's explanation of the nature of ryuthee rents.

‡ Sections 7, 8, 15, and 19 of the proposed Regulation.

§ Memorandum, paragraph 18.

‖ *Vide* paragraphs 33 and 39 of the Board's Address, dated 18th January.

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29. Our labours are to direct the minds of European gentlemen, and to explain to natives the tendency of their acts.

30. In performing this duty, we confess that we have experienced both mental and bodily fatigue. European officers, doubtful of the construction of their own laws, and still less acquainted with the first principles of native finance, found the idea, which at one moment appeared clear, obscured by a doubt excited by some artful native, and the work of instruction was to be repeated under a different complexion. It will be in vain for us to teach, when we ourselves are not confident in our own knowledge; and when we express doubts of the proposed law, we would be understood on a just regard to the responsibility of our situation as requiring instruction; and if either of the two gentlemen could, by any arrangement, give us instructions, by practically applying to a few villages of different descriptions, their arguments and views, we would, as soon as we had been taught to entirely understand them, be responsible for the public affairs being strictly conducted in conformity to them.

31. We are not disposed * to dwell on the ability, or otherwise, of the gentlemen on whose agency we must depend, for we are inclined to regard with every partiality the European character; but we still must receive with diffidence and some degree of doubt, the unassisted researches or local investigations of such men as the present Collector of Juanpore.

32. Truth and incontestable principles, whether recorded by an European or native, must have equal weight. In acknowledging the justness of the sentiments of the Court of Directors in regard to the instrumentality of native agents, as per margin,† we never intended to supersede the functions of superintendence and personal responsibility of Collectors. Our object was confined to obtaining checks on errors, by whomsoever committed, and to prepare the way for investigation, not only as to things but to men; for it is not easy to describe the great difficulties attending the communication of European officers with the lower classes of natives, from their habitual distrust, their language, their manners, and customs.

33. There is, probably, no European in the country, who unassisted could enter a village, and perform in the management of it the functions of the local head and accountant. A Collector should be to his district what a captain is to a ship: he should possess qualifications of command, control, personal influence, and acquirements of science. If one is fully acquainted with the duties of the ship, from the sweeper to the astronomical calculations of the pilot who directs the course, the other should be equally intimate with the dealings of the lowest Ryot and the whole interior management of the village, of the effects likely to be produced on it by any measure of political economy directed by Government. If the ship is safely conducted or the district scientifically

* Paragraph 7 of the Orders of Government, dated 14th ultimo.

† *Extract of a Letter from the Court of Directors, dated the 12th April* 1786.—"16. It has "occurred to our own observation, likewise, that there are many services in which the firmness and "vigour of the European character may be usefully employed to support the sovereignty of the "British nation and strengthen the executive government, to facilitate the access to justice, to "protect the manufactures, to encourage a free trade with the neighbouring states or provinces, to "superintend the conduct of every provincial department, to keep a watchful eye over the principal "natives, or guard against the intrigues of foreigners.

"17. As to the idea thrown out by Mr. Macpherson, of carrying on the whole collections of the "districts without any intervention of native agents, we apprehend that it would, in many cases, "not be practicable, and in general by no means eligible in point of policy. At the same "time, where the talent of the respectable natives can be with propriety and safety employed "in the management of the country, we think it both just and politic to carry that principle into "effect.

"18. We do not mean to imply any censure upon our servants who have been employed in the "districts; on the contrary, we are sensible many of them have acquired honour to themselves and "their employers, by the abilities they have displayed and the uprightness of their administration. "At the same time, we do not hesitate to declare, as a leading feature of our future system, that "the multiplication of British subjects in the interior districts, or in the subordinate detail of Indian "officers, is not necessary to good government, nor productive of any benefit to the Company "adequate to the vast expense attending it.

"19. We conceive, also, that the natives in general are most competent to the duties of detail in "that climate, and, in fact, have always conducted the laborious parts of them, &c."

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scientifically ruled, the means or application of labour is scarcely a subject of legislative enactment. The essential object is, that in one case the log-book should only record the truth, which the whole crew can attest; or in the other, the proceedings be a faithful account, which the people will acknowledge and maintain, and which neither courts, nor Boards, nor the Secretary in the Territorial department, nor the Honourable Company at home, dispute.

34. Your Lordship appears apprehensive that the executive Revenue officers will commit acts requiring redress;* but we know not of any gentleman whom we can suspect of departing from a correct principle of action when once laid down, to commit an injustice. The Collectors generally complain to us of the weight of duty in the several departments already imposed on them, and dread the labour of the approaching investigation, when strictly confined to matters of revenue, notwithstanding the small extent of their jurisdiction: as to investing us, therefore, with judicial authorities, and hampering us and them with judicial forms,† in addition to the great increase of jurisdiction, by a transfer of a tract of country paying a revenue considerably above a crore of rupees a year, we cannot commit offence in expressing our anxieties and apprehensions on the great changes intended; for when the finances do not appear to require economy, which might be supposed to be the exciting cause, we are unable, from the present documents, to learn the political advantages of conjoining political and revenue authority at the hazard of some admitted inconveniences to the latter, while the former, we have understood, entirely absorbed Mr. Marjoribanks's time when resident at Culpee.

35. "Our administration has hitherto been fluctuating and uncertain. An "idea of improvement has been hastily adopted, unsteadily pursued, and "afterwards abandoned, from a supposed defect in principle. New measures "have been substituted, followed, and relinquished with the same facility, "and the natives, from these variations, with every succession of men expect "a change of system. Measures in detail must always be subject to variation "from local circumstances and contingencies, which no foresight can provide "against: but principles should be fixed if possible."‡

36. It is impossible to revert to the former discussions of your Hononrable Board between Marquis Cornwallis and Mr. Shore, and not read in the documents noticed in the margin§ a clear description of the present day, and not be impressed with anxieties, and fears, and solicitude, whether we acquiesce in the views submitted to us or not.

37. Change, and the wish for change, would seem a natural disposition of our Indian Government, while statesmen in England cling to past time, while the people shew a reverence for the most trivial privilege of antiquity, and regard change with fear and disgust, and while the crowned heads of Europe are leagued in alliance to protect laws from innovation. India, from the first establishment of the English, has presented the reverse, where time past seems not to be regarded as giving strength to power, or influencing either the minds or disposition of men.‖ Official arrangements and local establishments which have been brought to maturity by the labours of some respected servant of the Honourable Company, the towns which have grown up, as it were, a little colony of the English in their back settlements, the numberless private interests and the private fortunes connected with these colonies, and even the fundamental laws, seem not to impede the disposition to alteration; but they are topics which weigh on our minds.

38. We

* Paragraph 4 of Letter addressed on the 14th ultimo to the Board of Commissioners in the Ceded and Conquered Provinces.

† Letter from the Court of Directors, 12th April 1785, paragraph 6.—"The nature of our "dominion renders it expedient that our Revenue system should be simple in its principle and "uniform in its operation, &c. &c. &c."

‡ Paragraphs 258 and 259 of Mr. Shore's Minute, dated 18th June 1789.

§ Paragraphs 260, 261, 262, 263, and 264 of the Minute above noticed; paragraph 30 of Governor-General's Minute, 18th September 1789; paragraphs 23, 24, 25, 27, 34, 35, 61, 62, and 84 of Governor-General's Minute, dated 3d February 1790.

‖ Letter from the Court of Directors, 12th April 1786, paragraph 7.—"Such frequent changes "throw upon the whole business of our revenues, and all official records, a cloud of intricacy and "confusion, which almost defeats control and inquiries on our part."

Board of Commissioners in Behar and Benares, 8 March 1822.

Settlement, &c. of the Ceded and Conquered Provinces.

38. We may be pardoned, therefore, in confessing that our principles induce us to contemplate with anxiety many of the points suggested to our consideration.* We may admit, that the Regulations having, from the first, been too closely founded on analogy to the laws of the small island of England, and not on the civil law, the principles of which pervade the greater part of the world, some errors may be detected; but as a general scheme, it is not for us to dispute the Regulations of 1793, though we may be, at the same time, diffident of their present application or of modern modifications, which seem traceable to knowledge derived rather from officers, than from the study of mankind and the customs of our native subjects.

39. Our time being already sufficiently occupied, we can hardly hope to effect the task now imposed on us. The orders of your Lordship of a former date, to make the disposal of petitions a matter of regular sitting, as in a court of justice, were, we knew, found to impede business and dissatisfy by delay the natives, who merely recognized a distrust of Government towards their servants; and when your Lordship proposes to us to further copy from the courts a modern usage,† we can only say that we never heard that usage approved by judicial men. It has usually been deemed a mere expedient, declaratory rather of weakness than of strength; and it is said that the consequences of increased decision have been counterbalanced by uniformity of principle having been lost, and discordant and contradictory decrees having become not unfrequent.

40. We beg to express to your Lordship our opinion, on a full consideration of the measures preliminary to the decennial settlement, recorded in the preample of Regulation VIII of 1793, that any enactment in regard to the ensuing settlement of the Ceded Provinces should be for the present suspended, until the final decision of the Court of Directors be received, and until we shall have derived, from inquiries now in progress, in a few instances in each pergunnah, an acquaintance with every particular regarding the rates of revenue, the management of villages, and the interests and rights of the Ryots, all which, we have no doubt, are extremely simple.

41. We would suggest to your Lordship to postpone taking charge or transferring the pergunnah noticed in your Lordship's orders until the end of the fusly year, an intermediate transfer having always been found extremely inconvenient.

42. We beg leave also to notice, that this measure will, after having been so long in the field, protect us, and those connected with the Board, from great personal inconvenience and much pecuniary loss in arranging for the unforeseen removal. There is not at Allahabad a house or a hut available, except those attaching to the military, and we conceive that the military regulations will deny us even shelter.

From the SUB-SECRETARY *of the* BOARD *of* COMMISSIONERS *in* BEHAR *and* BENARES,

Dated the 19th March 1822.

Sub-Secretary of the Board of Commissioners in Behar and Benares, 19 March 1822.

To H. Mackenzie, Esq., Secretary to Government, Territorial Department, Fort-William.

SIR:

I am directed by the Board of Commissioners in Behar and Benares, in continuation of the address submitted to Government with the signature of the officiating Junior Member, under date the 8th instant, and of the minute of

* Letter from the Governor-General in Council of Bengal, dated 31st September 1799, to the Government of Madras, paragraph 68.—"On general principles, no other than a court of justice "ought to be vested with so delicate a power as that of conducting a scrutiny into the titles by "which individuals hold their property, &c. &c. &c." Paragraphs 69, 70, 71, and 72.

† Paragraph 16 of Orders addressed to the Board of Commissioners in the Ceded and Conquered Provinces.

of the officiating Senior Member annexed thereto, to request you to lay before his Excellency the Most Noble the Governor-General in Council the annexed copies of minutes recorded by the members.

Sub-Secretary of the Board of Commissioners in Behar and Benares, 19 March 1822.

I have, &c.

Board of Commissioners, Behar and Benares, Patna, 19th March, 1822.

(Signed) R. M. TILGHMAN, Sub-Secretary.

Settlement, &c. of the Ceded and Conquered Provinces.

MINUTE *by the* SENIOR MEMBER *of the* BOARD *of* COMMISSIONERS *in* BEHAR *and* BENARES,

Dated the 18th March 1822.

Minute by the Senior Member of the Board, 18 March 1822.

THE officiating Senior Member not agreeing in the opinions expressed by the officiating Junior Member, respecting the proposed rules for extending the existing settlement, records the following Minute :—

1. I am of opinion, that the proposed measure of extending the existing leases for five years will be generally beneficial, as it will afford time to acquire the detailed information necessary to form a settlement in the manner now directed.

2. The necessary instructions have already been issued to the Collector of Goruckpore, Juanpore, and Ghazeepore, to take engagements from the Zemindars for the payment of the jumma of 1229 F.S., until a new settlement shall be formed.

3. I would propose to exclude from the operation of the Regulation under consideration the whole district of Goruckpore, including the pergunnahs formerly belonging to that district and now annexed to the districts of Juanpore and Ghazeepore, in the manner that the southern division of Seharunpore was excluded from the extension of the lease under Regulation IX of 1818.

4. There is no doubt that the district of Goruckpore, generally speaking, is considerably under-assessed. I would, however, not propose a minute investigation into the assets of the district at present, but that, at the expiration of the present leases, a new settlement should be formed for five years, on a summary inquiry into the produce of each estate, and no increase demanded, except in cases where the present jumma may be found to be very low in proportion to the actual produce; and, in such instances, that the increased demand should be very moderate. If the sacrifice of the just demands of Government was inconsiderabe, I should not consider it expedient to make this district an exception to the general rule; but there is every reason to believe a very large increase of revenue may be obtained, while the increased demand from the landholders may be confined within very moderate terms. A summary revision of this nature may be made in a few months, and would not long interfere with the detailed inquiry proposed to be instituted preparatory to the general settlement.

5. I would also propose, that in the district of Goruckpore the farmed estates should be restored to the proprietors, if willing to engage for them on a lease of five years, and that estates which the proprietors may resign should be farmed for five years.

6. I am not, at present, prepared to give any opinion respecting the amount to be granted to Sudder Malguzars in lieu of their title of management. Ten per cent. on the sudder jumma, being the proportion of malikana allowed to proprietors not engaging for their estates under Regulation VIII of 1793, appears to be sufficient.

7. I doubt the expediency of making over waste lands, the acknowledged property of any party, to another, with an allowance of malikana to the

Minute by the Senior Member of the Board, 18 March 1822.

original proprietor, unless the free consent of the original proprietor be first obtained and recorded.

8. With respect to Section 9 of the proposed Regulation, I conceive that the portion of the profits receivable by any one sharer must be in proportion to the amount of the jumma demandable from his share of the estate.

Settlement, &c. of the Ceded and Conquered Provinces.

9. I am not aware of any objection to the judicial powers which it is proposed to give the Collectors, except in as far as it must unavoidably occasion delay in the investigation preparatory to the settlement; and I conceive that investing the Revenue authorities with power to settle disputes concerning boundaries, water-courses, &c. &c., will tend in a great measure to prevent the breach of peace and bloodshed, which such disputes so frequently give rise to.

(Signed) C. F. FERGUSSON.

March 18th, 1822.

MINUTE *by the* OFFICIATING JUNIOR MEMBER *of the* BOARD *of* COMMISSIONERS *in* BEHAR *and* BENARES,

Dated the 19th March 1822.

Minute by the Junior Member of the Board, 19 March 1822.

1. HAVING perused the opinion recorded by the officiating Senior Member yesterday (18th March), in regard to the letter proposed by me on the 8th instant, I am happy to perceive rather a general concurrence than any difference of sentiment.

2. In regard to the settlement of Goruckpore and the assignment of malikana, our sentiments are similar: but I do not understand clearly whether Mr. Fergusson maintains or opposes the proposition of vesting Revenue Officers, Boards, and Collectors, with judicial powers. Having little or no acquaintance with judicial matters, I merely remark that the Senior Member has the advantage of experience.

3. I am happy to observe this general concurrence, as I by no means volunteered my sentiments in the first instance. The papers were sent to me, and from verbal discussions I endeavoured to embody the ideas, which my colleague imparted with my own, and appear to have generally succeeded, as there is only one doubtful point.

4. In the circuit of the ensuing year it will perhaps be necessary for the Board to separate, in consequence of the extended jurisdiction, and I shall be by all means, in case I remain at the Board, ready to take distinct charge of Goruckpore, as the whole of the measures of the Board connected with this district have originated with me. Of their ultimate success I have not a doubt; and other plans may be pursued in other districts, according to the judgment of those immediately responsible. At this moment with all the opportunities I have had of local information of Cawnpore, Allahabad, and Bundlecund, I do not feel myself competent to give any opinion.

Tuesday, 19th March 1822. (Signed) H. NEWNHAM,
Officiating Junior Member.

From the BOARD *of* COMMISSIONERS *in the* CEDED *and* CONQUERED PROVINCES,

Dated the 14th August 1821.

Board of Commissioners in Ceded and Conquered Provinces, 14 Aug. 1821.

To his Excellency the Most Noble Francis Marquis of Hastings, K. G. and K. G. C. B., Governor-General in Council, Fort-William,

MY LORD:

1. Having, in obedience to your Lordship's orders of the 16th February last, forwarded to each of the Collectors under our authority a copy of the Resolution

Board of Commissioners in Ceded and Conquered Provinces, 14 Aug. 1821.

Settlement, &c. of the Ceded and Conquered Provinces.

Resolution passed by Government on the 22d December 1820, explanatory of its views and intentions in regard to the future Revenue administration of the Provinces subject to a variable assessment, we deemed it proper to request all those officers to communicate to us their sentiments on such of the points noticed for consideration in that document, as particularly relate to the formation of the approaching settlement of the Ceded Districts, and on which it appeared to us to be desirable that your Lordship's decision should be earliest obtained; and having now received replies from the majority of the Collectors on the points to which their attention was thus first directed, we shall without further delay, proceed to submit to your Lordship our own sentiments on those points.

2. In the performance of this duty, we shall avail ourselves of the option allowed to us by your Lordship, of making the questions to be discussed the subject of several successive reports; and it is our intention accordingly, to confine the present address to an explanation of the course of proceeding which we conceive to be best calculated for effecting the ensuing settlement of the Ceded Provinces, in the detailed manner contemplated by your Lordship.

3. In considering the subject, we have adverted to the limited number of European Revenue officers which the exigencies of the service will admit of being employed; and our aim has been to devise a plan, by which it may be possible to give effect to the views and intentions of Government, without a more extensive European agency than will probably be available.

4. It appears to us, that whatever may be the number of European officers employed, the minute inquiries proposed to be instituted, relative both to the extent and productive powers of the land and to the rights and interests of all the different persons connected with it, must be first made by the native Revenue officers, and that the duties of the former should be confined to ascertaining the accuracy of the detailed information and accounts furnished by the latter, to arranging and recording those accounts in such form as may be required, to determine disputed claims, and finally to taking engagements from the persons who are to be admitted as parties to the settlement.

5. Notwithstanding, however, so large a portion of the work will thus fall to the share of the Tehsildars, the period required for the completion of the settlement will depend entirely upon the number of European officers that may be available, since the operations of each year must be confined to the number of estates which these can efficiently superintend.

6. But although no addition, however great, to the native officers would enable us to extend the operations of each year beyond the limit above-mentioned, it is nevertheless to be observed, that a material advantage will be gained by leaving none of that description unemployed, as it is evident that, if all are engaged, each will have the more time to devote to that portion of the work which may be allotted to him.

7. On this consideration, we think it will be advisable to select for settlement in each year a small portion of every tehsildarry or pergunnah, rather than a few entire pergunnahs in each zillah; and, with the same view, to allowing full leisure for the operations being conducted deliberately, we would recommend that the preparatory inquiries respecting the estates selected in each pergunnah should be commenced by the Tehsildars early in the year preceding that in which the settlement of the estates is to be concluded.

8. By these means, all the native officers in every zillah will be employed simultaneously; and each Tehsildar having only a few estates to occupy his time and attention in each year, will have ample leisure for obtaining the fullest possible information respecting each individual village in every estate.

9. The estates in each tehsildarry or pergunnah to be selected for earliest settlement should, we think, be: first, those which are now held in farm, and to which their proprietors will be entitled to re-admission immediately after the expiration of the present leases: secondly, those held by proprietors who shall decline to continue to hold them at the present assessment beyond the term

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term of their engagements: and, thirdly, those which were further advanced in cultivation at the time of the formation of the existing settlement.

10. With regard to estates of which the revised settlement must be postponed for a time, we conceive it will be advisable to allow them to be retained intermediately at their present jumma by their proprietors, who should be apprised that they will be held responsible for that jumma until the resettlement of their estates can be undertaken, unless they shall notify to the Collector, on or before the 1st of January next, their unwillingness to continue their engagements on those terms.

11. The resigned estates will probably not be numerous, and that portion of them which cannot, as proposed, be selected for settlement in the first year, will be held khâss during that period and settled in the year following.

12. The above is the most convenient mode that occurs to us of providing for the management of the estates of which the resettlement cannot immediately take place. Indeed, as all the Revenue officers will be fully engaged, we do not see how the actual assets of those estates could be ascertained previously to their intended resettlement, and we therefore apprehend that the expectation of an intermediate increase of revenue from them must of necessity be relinquished, and such increase sacrificed to the more important object of effecting the detailed settlement of the whole of each zillah in the minute and accurate manner contemplated.

13. Conformably to the foregoing suggestions, the preparatory inquiries relative to estates to be settled in each tehsildarry or pergunnah, immediately after the expiration of the existing settlement, should be commenced as early as possible in the ensuing year 1229, F. S.; and, for this purpose, we propose, in the event of our suggestions being approved by your Lordship, that a perwannah, according to a draft to be prepared by us, shall be issued by the Collectors to the Tehsildars, containing besides a list of the estates selected for settlement in their respective tehsildarries, a distinct specification and explanation of every different point to be ascertained relative to each village, with directions as to the manner in which the information on each point is to be obtained, and concluding with apprizing them that the strictest investigation will be made by the Collectors on the spot, aided by experienced Land-surveyors, for the purpose of ascertaining the degree of care and fidelity with which their inquiries shall have been made and reported, and that any material deviation from accuracy in their information or accounts will not only subject them to immediate dismissal from office, but will be deemed to render them ineligible for any future employment as Revenue officers, while, on the other hand, ascertained accuracy will ensure to them the approbation of Government and a liberal pecuniary reward on the conclusion of the settlements, with a certificate for meritorious services, giving them a title to employment in preference to all other persons not possessing a similar testimonial.

14. The Tehsildars will, of course, be required to transmit to the Collector the detailed statements and accounts relative to each estate as soon as prepared, in order that the Collectors may know that the Tehsildars understand their instructions, and are conducting the inquiries in the manner intended. The Board will also call for and examine the statements and accounts first received from each Tehsildar, for the purpose of satisfying themselves that the operations are proceeding properly.

15. It may be expected, that the preparatory inquiries relative to all the estates to be settled in the first year will be completed by the beginning of the next hot season, or May 1822. The Collectors will have the whole interval between that month and October following for digesting and reducing to form the statements and accounts received from the Tehsildars, and early in 1230 fusly, or in October 1822, they will proceed to the formation of the settlements of that year.

16. For this purpose they will repair to every individual estate, and after satisfying themselves by the strictest inquiry of the accuracy of the statements and accounts delivered by the Tehsildars, and determining all disputed rights, they will complete the settlement of each estate on the spot.

17. To

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17. To aid the Collectors in deciding on the accuracy of the statements and accounts prepared by the Tehsildars, in regard to the extent and productive powers of the land, it will be necessary that they have with them two or three experienced native Land-Surveyors besides the Pergunnah Mirdahs; and it is very much to be desired, that each should be accompanied by a person regularly taught the art of surveying. The employment of the regular Surveyors would, we conceive, be productive of the greatest advantage, as even the knowledge that such persons were attached to the Collectors would go far to ensure care and fidelity on the part of the native officers in the performance of the duties allotted to them.

18. The native officers are fully competent to ascertain, with every requisite degree of accuracy, all the circumstances necessary to be known in order to form a just estimate of the capabilities of an estate; so that, if their fidelity could be depended on, there would be no doubt of the successful accomplishment of the settlement in the manner desired, so far, at least, as regards the justness of the assessment. To ensure their fidelity, is therefore an object of the first importance. This, we think, will most probably be done by holding out to them the certainty of large rewards for good, and of disgrace or dismissal from office for bad conduct. Their apprehension of the experience, intelligence, and vigilance of the European officers under whom they may act, and of the strictness of the scrutiny to which their proceedings will be subjected, will form the main check on their conduct; and we know of no means so likely to render this check effectual, as that which we have above suggested.

19. The Collectors will be required to transmit to the Board their proceedings on the settlements of each estate as soon as completed. The Board will thus not only have leisure to give the settlement of every estate a strict revision, but will also be enabled to correct in time any errors or misapprehension which the Collectors may fall into, and to issue, from time to time, such special instructions for their guidance as the proceedings in any individual case may shew to be necessary.

20. After the completion of the operations of the year, the Collectors will furnish settlement accounts, in the forms suggested in the 687th paragraph of Mr. Mackenzie's memorandum, with a report relative to the portion of each pergunnah settled, embracing all the topics specified in the 45th, 46th, 47th, and 48th paragraphs of the Resolution of Government.

21. The course of proceeding above explained for the first year, will be followed in the second, and every successive year of the period required for the completion of the settlement of each zillah, with such alterations in each year as experience may suggest.

22. The number of estates of which the settlement shall be undertaken in each year must, as we have already observed, be regulated according to the number of European superintending officers to be employed. The season of the year during which these may be out in tents extends from about the middle of October to the middle of April, and in that period one officer, we think, may superintend and complete the settlement of an hundred or an hundred and twenty-five estates of ordinary extent. Supposing, therefore, three superintending officers to be employed in each of the large zillahs, and two in each of the others, the time that will be required for completing the settlement of the several zillahs, if the course of proceedings now suggested be adopted, may be computed in the manner following.

ZILLAHS.	Number of Mehals or Estates, as per last Settlement Account.	Total Jumma.	Average Jumma of each Estate.	Number of European Officers to be employed.	Number of Estates to be allotted to each Officer in each Year.	Computed Period required for completing the Settlement.
		Rupees.				Years.
ALLAHABAD	2,067	29,58,383	1,431	3	125	$5\frac{3}{4}$
BAREILLY	2,314	23,32,631	1,008	3	187	$4\frac{1}{4}$
CAWNPORE	1,579	29,78,829	1,891	3	98	$5\frac{1}{2}$
ETAWAH	1,258	27,71,902	2,203	3	85	5
FURRUCKABAD	1,433	10,81,836	755	2	250	3
MORADABAD, including both divisions..	3,770	28,57,912	758	3	250	5
SHAHJEHANPORE	1,476	13,07,768	880	2	213	$3\frac{1}{2}$
Ceded portion of ALLYGHUR	357	4,02,187	1,125	1	163	2
Ceded portion of CALPEE, *viz.* Talooka Budep, formerly included in Zillah Cawnpore	15	29,194	1,950	1	96	30 days.

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23. We have only to add, that although the foregoing course of proceeding is proposed on the assumption that leases of fifteen, or at least ten years from the year in which the several estates may be settled will be granted, yet if it should be determined to limit the term of the leases to five years, we are of opinion that, even in that case, it would be advisable to follow the same course, as it is calculated for effecting the settlement in a satisfactory manner, whether inquiry is to be extended to all the important objects noticed in the resolution of Government, or to be confined, as heretofore, to the mere ascertainment of the existing assets of the different mehals.

We have, &c.

Board of Commissioners,
Furruckabad,
14th August 1821.

(Signed) A. ROSS,
Senior Commissioner.

From the ACTING SECRETARY *of the* BOARD *of* COMMISSIONERS,
Dated the 2d April 1822.

Acting Secretary of Board of Commissioners, 2 April 1822.

To H. Mackenzie, Esq., Secretary to Government in the Territorial Department, Fort William.

SIR:

1. I am directed by the Board of Commissioners to transmit to you, to be laid before the Governor-General in Council, the enclosed paper containing the remarks of the Senior Commissioner on the provisions of the Regulation proposed to be enacted relative to the formation of future settlements, and of which a draft was received with your letter dated the 14th February last.

2. With reference to the fourth paragraph of that letter, I am further directed to inform you, that as the Senior Commissioner concurred as to the general expediency of continuing the existing assessment in the Ceded Provinces for a further term of five years, he deemed it proper, on the receipt of the draft of the proposed Regulation, and before Mr. Frazer took his seat at the Board, to cause a proclamation, notifying to the people the substance of the second and third sections of the draft, to be published in the several districts in the Ceded Provinces.

I have, &c.

Board of Commissioners,
Camp Runkul, Zillah Scharunpore,
2d April 1822.

(Signed) R. WILLIAMS,
Acting Secretary.

REMARKS *of the* SENIOR COMMISSIONER *on the proposed Draft of a* REGULATION *received with Mr. Secretary Mackenzie's Letter, dated the 14th February* 1822.

Senior Member of the Board, 23 March 1822.

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1. I could have wished to have had more leisure for recording my sentiments on the several important subjects which the proposed Regulation embraces, but as Government have desired the Board to submit their report on its provisions with the least practicable delay, I shall proceed to offer the remarks which have occurred to me on a hasty examination of them.

2. The first sections of the Regulation provide for extending the existing leases in the Ceded Provinces for a further period of five years, that is to the end of 1234 fusly, and for immediately commencing in the Ceded as well as in the Conquered Provinces, notwithstanding such extension, the revision of the settlement on the principles explained in the Resolution of Government dated the 22d December 1820, the revision being intended not to affect the assessment during the continuance of the existing leases, that is until the end of 1234 fusly in the Ceded, and 1232 fusly in the Conquered Provinces.

3. I am aware of no other objection to this arrangement, but that it will be attended with a small immediate reduction of the Revenue to the amount of the abatements which it will be necessary to allow from the jumma of the few estates in the Ceded Provinces which are now over-assessed, and that the increase which the mehals under-assessed may be found capable of yielding will not be available to Government for some years to come. Barring this objection, which Government is of course aware of, the arrangement, on the consideration stated by Mr. Mackenzie, appears preferable to the plan which was proposed by this Board, of extending the present leases only from year to year, until the revision of the settlements could be effected.

4. With regard to the estates of proprietors in the Ceded Provinces who may not be willing to continue their present engagements after they expire, and also those estates now held in farm or under khas management, I understand it to be optional with Government to direct a settlement to be immediately made of such estates, either in the ordinary manner for any period not exceeding twelve years, or on the principle on which the revised settlements are in future to be formed.

5. It is doubtless proper that this option should be reserved to Government, in order to admit of arrangements being made for securing the revenue of those of the estates in question, for which it may not be practicable to complete a detailed settlement in the ensuing year. I think, however, that the work of revising the settlements in the minute and accurate manner intended should be commenced in these estates, it being desirable that their actual assets and capabilities should be speedily ascertained, with a view to determining whether any, and if any, what amount of abatement from their present jumma will be really necessary.

6. Clause 1st of Section 6 provides for the grant of renewed leases after the revision of the settlement, for such further term of years, subsequent to the year with which the leases in force will expire, as the Governor-General in Council may direct, but limits the term of such renewed leases to twelve years from the date on which the revision may be completed.

7. It may be proper not to grant long leases for estates which may be let to farmers, to the exclusion of the proprietors, and for such cases the period of twelve years is not perhaps too short: but in regard to estates for which proprietors may be willing to engage, it might be advisable to leave it discretionary with Government to make the revised settlement for any period that may appear expedient on a consideration of the particular circumstances of each estate. For estates susceptible of considerable improvement, pottahs, I think, should be granted to the proprietors for a period of at least twenty-five years, and the jumma assessable on those which may be found in full, or nearly in full cultivation, should, I conceive, be declared permanent. Indeed, I do not see on what ground the postponement of a permanent settlement in these last-mentioned cases can be made to appear consistent with the promise made to the people in Regulation XXV of 1803, and repeated in Regulations IX

and

Senior Member of the Board, 23 March 1822.

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and X of 1812; for it must be kept in mind, that after the completion of the minute inquiries to be made, ignorance of the real produce and capabilities of the lands will not avail as a reason for withholding the promised benefit.

8. It may not be out of place here to suggest for consideration the following plan as one which might perhaps, be advantageously adopted in those districts in which there are not extensive wastes. It appears to be calculated to remove all ground for charging Government with a design to evade the performance of its promise, and at the same time to secure to it as large a share of the probable increase in the produce of the lands as can reasonably be looked for.

9. The plan I have to suggest is this. That the proportion of the arable land of every estate required to be in cultivation to entitle the proprietor to a mocurrery settlement be now determined, and that the jumma assessable on the mehals which have reached that state of improvement be declared permanent, and mocurrery pottahs granted to the proprietors immediately after the revision of their settlement shall be completed. That in regard to the estates which on revision may be found to be not in a fit state of cultivation, the jumma which will be demandable from them when in that state, calculated according to the existing rates of rent, be declared the assessment which will be permanent; and that the jumma with which they will be chargeable after the expiration of the year with which the existing leases will expire, continue to be the demand on them for such further number of years beyond that date, as may be required to make up the period of twelve years from the completion of the revision of their settlement, and after that period to increase progressively, at a certain rate per cent., until the assessment reach the amount at which it is to be permanent. That the amount of the assessment, in all cases, be fixed at a certain number of maunds of each of the four principal kinds of grain, *viz.* wheat, barley, jowar, and bajera, and the amount payable in money calculated thereon at the average prices of those grains during the preceding sixteen or twenty years, and be declared liable to adjustment periodically, in the manner proposed in the 726th paragraph of Mr. Mackenzie's memorandum referred to in the Government Resolution of the 22d December 1820.

10. On the provision contained in Clause 3 of Section 6, *viz.* that the "pottahs "granted on the revised settlement shall be held only to secure the Malguzars "from further demand during the term of their respective leases, on account "of the lands specified therein or described in the settlement robukaree of "the Collector," I would observe, that unless the limits of the lands included in the pottahs be carefully defined, and so described as to be easily ascertained at any future time, much litigation will probably be the consequence of the provision.

11. In regard to the provision contained in Section 7, relative to waste lands, it appears to me questionable whether the right of granting to any persons leases in perpetuity for such lands belonging to mehals or estates in the possession of acknowledged proprietors, can be assumed by Government, as proposed, consistently with the recognition of the property in the soil being vested in the Zemindars. I would, therefore, suggest the substitution of the following section for that contained in the draft.

"Where the waste land within the known limits of any estate is very extensive, and therefore not included in the pottah to be granted for the estate to "the Zemindars or acknowledged proprietors, it shall at any time be competent to the Collectors, with the sanction of the Board of Commissioners, "to call upon the Zemindars either to enter into engagements to bring the "land into cultivation, or to accept an equitable consideration in money for "a transfer of their right of property in it to Government. Should the "Zemindars agree to make the required transfer, it will then be the duty of "the Board of Commissioners to report, for the consideration of the Governor-"General in Council, the terms on which the purchase may be effected, and "the nature of the proposals that may have been tendered for bringing the "land into cultivation, with their opinion as to the conditions on which a "grant of the land should be made to the persons proposing to cultivate it. "In the event of the Zemindars being unwilling to make the required transfer, "and of their also declining to engage to cultivate the land themselves, it "shall

" shall then be competent to the Revenue authorities to grant a lease or leases " for it to any other person or persons, for such period not exceeding fifty " years as the Governor-General in Council shall determine, and to assign to the " Zemindars or others possessing the right of property in the land leased, an " allowance equivalent to ten per cent. on the amount payable to Govern- " ment by the lessees, in lieu and bar of all claims to any perquisite or " privileges which, by the custom of the country, they would in such cases " be entitled to receive."

12. Regarding malikana, I am not prepared to suggest any better rules than those contained in Section 4 of the draft. I apprehend, however, that the application of the rules proposed will be found to be troublesome, and that it will be hardly possible to guard against cases occurring, in which the strict intention of them will not be evaded. I may also observe, that a provision for granting an allowance of the nature in question, will probably not be of much use in checking over-assessment, which would appear to be the principal intention of the provision. In these provinces the estates are for the most part shared by so many proprietors, that even the largest rate of per-centage proposed to be allowed would be to each individual sharer so small a pittance, that the certainty of receiving it would operate but little, in opposition to any supposable motive sufficient to induce assent to a jumma really too high.

13. The several clauses of Section 9 explain the forms of settlement adapted for the different descriptions of estates, and prescribe certain principles and rules which are to be observed under each form, none of which appear to me to be liable to any objection.

14. The discretion which is left to Government to adopt in putteedarry, byachara, or other like estates, the form of a joint settlement, or that of a settlement with only one or more of the parceners selected for the office of managers or Sudder Malguzars, according as the circumstances of each case may appear to render most expedient, is I think judicious.

15. The following points are also left for future determination, *viz.* the rule to be followed in cases in which the last-mentioned form of settlement may be adopted in selecting for the office of manager or Sudder Malguzars, the responsibility to attach to the persons selected, the conditions under which they are to hold the title of management, and the powers they are to be vested with over the other provinces, to enable them to collect the revenue and to pay it punctually to Government.

16. Section 2, I understand to be intended to provide for a just apportionment at the revision of the settlement of the Government jumma on the different thokees or bherees of putteedarry and byachara estates.

17. Where it may be necessary or expedient to preserve joint estates entire, the allotment, at the time of settlement, of the proportion of the general jumma to be paid by each proprietor, or at least by each " bheree" or body of proprietors, is necessary, both to prevent the ruinous effects of disputes and to facilitate the realization of the revenue. I doubt, however, whether the provisions proposed to be enacted for that purpose will be found to be sufficient.

18. The application of them, in most cases, will be attended with some difficulty; and in estates held under byachara tenure, I do not see how the object in view can be accomplished without either disregarding established usage or making a sacrifice of a part of the dues of Government.

19. In many estates of this last-mentioned description, the lands allotted to the different " thokees" or " bherees" comprised in them are occupied separately and exclusively by the Thokeedars or Bhereedars (bodies of proprietors) to whom the thokees or bherees respectively belong; and by ancient agreement, or long established usage, are held subject to the payment of a certain proportion of the Government demand, whatever that may be, whether cultivated or not.

20. In such cases, supposing the Government jumma on the entire estate to have been previously fixed, an adherence to the ancient byachara agreement or established usage in apportioning the amount of the jumma to be paid by each bheree would, if any bheree had been uncultivated, be prejudicial to

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Government, since the amount charged on the uncultivated bheree could be realized neither from the Bhereedars or body of proprietors occupying it, nor from the lands, if placed under the charge of an officer appointed on the part of Government.

21. On the other hand, an allotment of the jumma on the several bherees, according to the actual produce of each (by which, alone, the realization of the full demand of Government could be secured) would naturally be considered an act of such injustice by the Bhereedars, who on the faith of the ancient agreement or established usage had exerted themselves in the improvement of their lands, that it would not be quietly submitted to, and any attempt to enforce it would increase the existing animosities, and might produce much confusion.

22. When an estate of the description above referred to becomes open to re-assessment, the easiest, and in every respect the most advisable mode of proceeding, I conceive, would be to consider the lands in the separate occupancy of the several bherees or bodies of proprietors as so many distinct estates, and without previously limiting the amount of the jumma to be assessed on the whole estate, to make a separate settlement for each bheree or division, at a jumma proportionate to the extent and actual capability of its own lands, without any reference to the lands of other bherees or to the jumma to be charged on them.

23. This mode of proceeding on the occasion of a new settlement could not be reasonably objected to by any of the proprietors, and it would, in a great measure, remove all cause of future dissention among them. The different Bhereedars would have their own exertions only to depend on, and each bheree or body would feel assured that the benefit of the improvement produced by its own labour and industry would not be participated by the others; for as no just pretext could be urged by any, either for a new partition of the lands, or for a new apportionment of the assessment, no demand of that nature would ever be admitted.

24. In the 10th and following sections of the Regulation are defined the powers to be vested in the Revenue authorities during the formation of the revised settlements, and the judicial functions to be occasionally exercised at other times by Collectors.

25. Of the policy of limiting the powers to be ordinarily exercised by the Collectors when revising settlements, to the ascertainment and decision of the mere point of possession in cases of contested rights, and of allowing in all cases an appeal from the decisions of the Revenue authorities to the courts of Adawlut, I cannot help feeling much doubt.

26. Under the existing judicial system, the courts, owing to the distance which must be travelled to them, and the delay and expense attending the prosecution of a suit in them, are inaccessible to the great body of the people. To be referred, therefore, to the Adawlut by a Collector when applied to for justice, is generally considered the same as to be told that the claim preferred cannot be listened to. The people here, in fact, do not understand the advantages supposed to attend the observance of set forms in the administration of justice; and I feel persuaded that all connected with the land would gladly give up those advantages, for the facilities which would be afforded to the adjustment of their disputes, by vesting the Revenue officers with power to settle them; in other words, by constituting the offices of the Collectors and Revenue Boards, courts of Mal Adawlut, competent to try and finally determine all suits touching land and its produce.

27. In favour of this measure it may be further urged, that the addition to the number of tribunals for the trial of civil causes, which it must be admitted the business of the country requires, cannot be supplied otherwise than by having recourse to it; and that as the evils experienced from the insufficiency of the regular courts will in all probability compel a recourse to the measure at last, it would seem to be unadvisable to postpone the adoption of it, and thereby lose the advantages which it is unquestionably calculated to afford during the revision of the settlements about to be undertaken.

28. It

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28. It may be objected to the measure, that the enforcement of decisions involving a transfer of property passed by the Revenue authorities upon hasty and imperfect authority, would probably occasion much disturbance and confusion, and that it would be unjust to debar a party dissatisfied with such a decision from bringing his case before a tribunal, in which the mode of procedure is such as would ensure a full investigation of its merits.

29. These objections are founded entirely upon the suppositions, that the decisions of the Revenue authorities being passed on imperfect information would be often erroneous, and that if contested in the regular courts, and subjected to the process prescribed in those courts, they would be always amended.

30. A consideration of the actual state of things, however, would seem to warrant conclusions contrary to both the above suppositions.

31. In the first place, it is to be observed that the Collectors would hold their courts on the spot where the land or other subject of dispute lay, and would have the best possible opportunity of obtaining the fullest and best evidence forthcoming, of all the facts necessary to be known in order to enable them to form a just decision. That their divisions, so formed, would, in all cases touching the right of property in land, be submitted to the revision of the Revenue Boards; and that, in fact, the decisions which would in such cases be enforced, would be the decisions (founded on facts established by the best evidence obtainable) of the members of those Boards, officers selected on account of their knowledge of the customs and laws of the country, and their long experience in the discharge of the duties, both of the Judicial and of the Revenue departments of the service.

32. In regard to the other supposition, it may be observed that, although the investigation of a case conducted according to the process prescribed in the regular courts would be more tardy, it could not be more full and complete than one conducted in the manner above described; and that, as the officers who preside as judges in the regular courts are not better qualified for the performance of judicial functions than those who would preside in the Revenue courts, the fair conclusion is, that the revision by the former of the decisions of the latter could not be attended with any advantage whatever, and would uselessly, and perhaps worse than uselessly, occupy time which might be more beneficially appropriated to other business.

33. On weighing the arguments on both sides of the question, those in favour of the establishment of Mal Adawluts appear to me to preponderate; and I am inclined to adopt the opinion, that to vest the Revenue authorities, at least during the revision of the settlements, with powers sufficiently extensive to enable them to determine finally the disputed claims that will be preferred to them, would be a measure productive of much more good than evil.

23d March, 1822. (Signed) A. ROSS,
Commissioner.

RESOLUTION *of* GOVERNMENT,
Dated the 1st August 1822.

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1. THE Governor-General in Council having deliberately considered the above papers, proceeds to record the following Resolution on the subject of them.

2. It being necessary that the course of proceeding to be followed at the expiration of the present settlement should be determined without delay, his Lordship in Council feels himself precluded from longer waiting the receipt of the detailed instructions which may be expected from the Honourable Court. It would otherwise have been highly satisfactory to Government to have postponed the further directions to be given to the Boards and Collectors on points of general importance, until it could have been itself guided by a full knowledge of the views and sentiments entertained by the Authorities at home. Without that knowledge, there are necessarily some matters

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matters which must remain for future deliberation, and the whole scheme, indeed, will be open to revision.

3. On two important points, however, the Honourable Court have explicitly declared their sentiments.

1st. They have expressed their full approbation of the plan of proceeding leisurely, village by village, for the purpose of uniting with the revision of the Government assessment the careful ascertainment and record of the rights and interests of all classes owning or occupying the land; and

2ndly. They have directed that the local Government shall not, in any case, grant a permanent settlement, and have interdicted the adoption of any measure calculated to raise or renew the expectation that such an arrangement is immediately contemplated.

4. The Honourable Court have likewise sanctioned the extension of the existing leases for a further period of five years, enjoining that measures should be taken to prevent, as far as practicable, such an extension from impeding the local inquiries and adjustments in contemplation.

5. Under these general instructions, Government is now called upon to determine the course of proceeding to be followed in the Ceded Provinces and in Cuttack on the expiration of the existing leases.

6. It appears to be generally admitted, that it is very undesirable to subject the community to the inconveniences and anxieties incident to the re-adjustment of the Government demand, until we can enter on the task in such a manner as to secure the accurate ascertainment of the data necessary to such an adjustment on proper principles, and can combine with that measure the further object of investigating, recording, and determining the rights and interests of the different classes and individuals connected with the land. No one appears to doubt, that settlements hastily concluded, and necessarily formed in a great measure on the unchecked or imperfectly checked statements and estimates of native officers or casual informants, are the occasions of serious evils, to which, unless under some powerful exigency, Government ought not to expose any class of its subjects. It is hence generally agreed, that unless under special circumstances, the existing jumma should be maintained in the case of all estates held under proprietary engagements, until a revised settlement can be made in the manner proposed.

7. His Lordship in Council would have anticipated the same unanimity in regard to the advantage of leases for a term of years over the system of annual settlements, and deems it wholly unnecessary to enter on any formal discussion of the point; but it is plain that a reservation by Government of a right of re-entry at the expiration of each year, if continued for any number of years, must have nearly the same effects as a system of annual settlements. As a general scheme, his Lordship in Council feels quite persuaded that it could not fail to be attended with embarrassment and loss to Government. If long continued, it must almost certainly prove in the highest degree mischievous to the country. With these impressions, his Lordship in Council deems it almost superfluous to inquire on what grounds the officiating Junior Member of the Central Board states that, according to the custom of the country, the engagements of one year were taken to regulate the demand of the next. There is, on the contrary, reason to suppose, that unless otherwise specially agreed, the jumma of each year was distinctly assessed; and though the demand of antecedent years might be assumed as one item in the calculation of assets, yet the very appeals and investigations hinted at by Mr. Newnham, are inconsistent with the notion of a fixed demand.

8. There is, indeed, reason to believe, that in the best times of the Mahomedan rule, the rates according to which the land revenue was paid and collected, were specifically fixed by the Government, being liable to alteration only on its authority (and that rarely exercised); and that, consequently, in so far as related to a given extent of land under a given description of tillage, the demand of the State and of its officers was, in one sense at least, permanent.

9. Under

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9. Under such a system, sedulously matured and rigidly controlled, the evils incident to the re-adjustment of the jumma assessed on the several mehals might in a considerable degree be obviated; since there was, at least, a fixed and recognized principle by which the amount to be demanded was settled.

10. But even under such a system, the evils of annual settlements must have been most serious, to say nothing of the objections to any plan regulating the rent of land by the crops grown upon it. It would indeed appear, that under those of the Mahomedan rulers, whose management can be proposed for imitation, the necessity of fixing the Government jumma for long periods was recognized, and that, in practice, the demand did not greatly fluctuate.

11. On the other hand, the system of contract which we found established, and to which we have generally adhered, though with a very beneficial change in the parties admitted to engage, is in its nature such as to afford little or no security against the most arbitrary demands; and it must be unnecessary to enlarge on the effects of a plan which would leave the Malguzars subject annually to the recurrence of such demands, and to the influence of the hopes and fears on which the native officers would thus be able to work.

12. Under a well-regulated and systematic plan of assessment, by which each Malguzar and cultivator could be assured of the amount of rent with which he was to be chargeable, a re-settlement would doubtless lose much of its terrors: but even were we certain that the facts necessary to this end will hereafter be ascertained, a considerable period must elapse before confidence can be given to the people, who must necessarily judge of the future by the past.

13. His Lordship in Council does not comprehend the allusion to Regulation VIII, 1793, which is contained in the second and third paragraphs of the draft proposed by the Junior Member, and cannot therefore trace the inferences which it was the purpose of that gentleman to draw.

14. In point of fact, his Lordship in Council conceives it may be safely stated, that the practice of those Native Governments of which we have had any actual knowledge, and our own practice in Bengal previously to the permanent settlement, however valuable the instructions they convey in shewing what is to be avoided, afford but little that could expediently be imitated.

15. Moreover, the proceedings of the Government anterior to the enactment of a regular code and the establishment of a regular system, must, even where most worthy to be copied, be applied with considerable modifications to the existing state of things.

16. With respect to Moradabad also, which is referred to by the Junior Member, it is distinctly stated by the late Board of Commissioners, that the system of provisional engagements adopted by Mr. Lloyd and Mr. Batson (both able and assiduous officers), led to disappointment and embarrassment, being productive of loss to Government and injury to individuals, and that until the settlement for the extended period had been concluded by Mr. Boulderson, the increase in the jumma was chiefly nominal.

17. In Goruckpore, too, Government has had sufficient experience of the embarrassments resulting from the absence of specific engagements, and though the inconvenience might be considerably diminished by taking engagements as proposed, still such a system would leave unmitigated the evils of annual leases, and must be expected, unless provision be made for the early completion of the revised settlement, to lead to extensive recusance and khas management, equally injurious to Government and to the people.

18. It would indeed seem, that the plan has been suggested by the Junior Member, in the belief that the revised settlement may be completed in a comparatively short period. But on this point it appears to his Lordship in Council, that that gentleman has formed a very imperfect estimate of the nature and extent of the work to be performed.

19. Even the calculations on which the Senior Member of the Western Board has anticipated the completion of the settlement in a period of five years,

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seem to proceed on too sanguine an expectation of the facilities to be derived from the preliminary inquiries of the native officers. Such investigations will doubtless be most useful; but even of those conducted by the best and ablest of the native functionaries, the utility will mainly depend on the closeness of the control exercised by their European superiors: and if the latter efficiently check the statements of the former, his Lordship in Council sees much reason to doubt whether the number of mehals to be settled in each season by the Collectors can exceed, in so large a proportion as Mr. Ross would seem to anticipate, that to which the labours of each Tehsildar are proposed to be confined. In other words, in order to verify statements involving so much detail, and to prepare a record worthy of future confidence, a very minute and detailed course of proceeding seems to be indispensable.

20. As explained in the orders communicated to the Board on the 15th June 1821, relative to the settlement of Talooka Terwa in Cawnpore, there can be no assurance of the state of property in any mehal being fully developed, unless the Revenue officer shall be enabled to conduct his inquiries on the spot, village by village, proceeding upwards, from the persons who till the ground to the Government itself, and noticing distinctly all the classes who share in the produce or rent of the land, the extent of the interest of each, and the nature of the title by which it is held. Hence, as stated in the circular letter of the 14th February last, the final settlement of each village must, his Lordship in Council conceives, be concluded by the European officer in the village and amidst the people. The object being to ascertain and record, not only the fiscal capabilities of the different mehals, their extent and produce, the value of that produce, and the cost of production, but also all interests attaching to the land, the arrangement ought to bear the character of a ryot-war settlement. It is not, of course, intended arbitrarily to destroy the distinction between different classes of tenants, nor hastily to interfere with the existing modes of management; but, as far as practicable, the Collectors should ascertain, record, and recognize the extent and nature of the land occupied, the interest enjoyed by each Ryot, with the obligation attaching to each.

21. The annexed extract from the orders issued in regard to the settlement of certain lands in Behar, the property of Government,* will explain in a general manner the views of Government in regard to khas management.

22. The instructions issued by the Central Board to the Collector of Goruckpore on the 28th December last, relative to the course to be adopted for

* "It is necessary that the Acting Collector should himself proceed to each village; that he "should ascertain the extent and nature of the land occupied by each Ryot, and the rights and "privileges possessed or claimed by any individuals or classes belonging to the villages. After "inquiring into the rates of rent and modes in which it may have been paid, the Collector should "grant pottahs to each Ryot for the land occupied by him, specifying as precisely as possible the "amount to be paid by each, and all conditions attaching to the tenure.

"If payments in kind have in any case prevailed, it is of course desirable to effect a change into "engagements for money; but the Collector must not attempt too sudden an alteration. He will, "of course, be moderate in his demands, and endeavour, as far as practicable, to explain to the "Ryots the determination of Government to secure them in their just rights, and the benefits that "will result from their being industrious and punctual."

"With respect to any waste land, it will be proper to define precisely the terms on which it is "to be cultivated, which ought to be particularly moderate.

"The Collector will, of course, prepare a regular register of all pottah granted by him, and in his "robukaree of settlements will record fully, for the information and orders of your Board, all the "circumstances by which his proceedings may be influenced. He will naturally be attended by the "Canongoe of the pergunnah, and the Tehsildar or other officer to whom he may propose to "entrust the collection. By these officers and by the Mocuddims and Putwarries, the pottahs "and registers thereof ought to be attested. The opportunity should be taken of explaining fully "the duties which the Putwarry is to perform. The degree in which the agency of the Mocuddims "ought to be used, and the extent of the special advantages to be allowed to those persons, must "depend on local circumstances, of which the Collector will be best able to judge.

"In regard to the establishment to be entertained for effecting the collections and other details, "his Lordship in Council must chiefly rely on your Board and the Collector. But whatever is "done in this respect, there can be no security to Government against loss, unless the accounts are "regularly and early audited and adjusted.

"The chief points to be aimed at are these:—1st. Accurately to settle what each cultivator is to "pay. 2dly. To adjust the terms of the holdings, so that each Ryot shall have a clear interest in "adhering to them. 3dly. To take care that all sums paid are duly credited to the payer; and, "4thly. To prevent any unnecessary expense or embezzlement of the amount received."

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for the intermediate management of estates relinquished by the present Malguzars, of which an extract * is also annexed, accord generally with these orders, exepting that (apparently under the necessity of the case) the settlement is left more to the native officers than Government would deem proper to be done at the proposed revision of existing arrangements.

23. As far as concerns the settlement, the course to be followed need not be essentially affected by the circumstance that the management is confined not to a Government officer but to a hereditary Malguzar; for his Lordship in Council sees every day more and more reason to be satisfied, that without a detailed jummabundy being made and carefully recorded, and as far as practicable pottahs granted, there can be no security for the right of the Ryots under any system of management.

24. A settlement so conducted will embrace in its scope the interests of millions. Even were there no disputes to settle, the very formation of such a record as would be useful in determining questions when they shall hereafter arise, would require a long period; and if contests between the Malguzars and Ryots, and disputes regarding boundaries, are as frequent and complicated as is represented, it is plain that the general completion of the arrangement can be accomplished only in a long period of years.

25. It must be fallacious to argue from the experience of settlements, in the most careful of which so many points were omitted, and in which even the extent of estates was in general left altogether uncertain; and although, after the complete settlement of a few estates, the progress of the Revenue authorities may undoubtedly be expected gradually to become more rapid, any attempt to hasten by a summary procedure an arrangement involving so much detail, must necessarily lead to error and confusion, which may indeed be concealed for a season, but will ultimately appear with increased virulence in litigation, violence, and fraud.

26. Of this Mr. Ross appears to be fully sensible. He has accordingly, in stating five years as the probable period required for the formation of the revised settlement, combined with that calculation the assumption that there will be employed in the work a number of European officers considerably exceeding the complement heretofore available for Revenue duties in the Ceded Provinces, or what it would be safe to reckon upon for the future, even were vacancies from ill health less likely to occur.

27. The manner, too, in which Mr. Ross connects with his plan the assumption that leases would be granted for a term of ten or fifteen years, appears to indicate his belief that a longer period than five years will probably be found necessary for the completion of the settlement. The Commissioner of Cuttack estimates eight years as the time required for that purpose.

28. The sentiments of the Acting Senior Member of the Central Board on the subject are not fully stated. But though he considers the circumstances of Goruckpore to be such as to justify a special arrangement in regard to it,

* " 12. In cases where the Malguzar shall decline, you will proceed as follows. The great loss " experienced from khaum collections being undoubtedly to be ascribed to the Collectors not " taking the precautions which every proprietor does in the early part of the year, you will insist " on the Tehsildar's going in Assar to the village, and preparing for each cultivator detailed ryottee " pottahs, enumerating fields, their rate and extent, under the signatures of the Canongoes and " Putwarry. These pottahs you will attest, and retain copies in the shape of a register for each " village in the sudder office. On the ryottee agreements being adjusted, you will endeavour to " obtain, in conformity to ancient practice, the assistance of the Mocuddim in the management, by " offering him mocuddimee, and place the collections under the Putwarry as Aumeen assisted by " Peons, desiring the Tehsildar to enter in his monthly towjee by adding a column the amount of " the estimated demand on the village at the end of the khurreef and of the rubbee. The Tehsildar " must be required to send a counterpart of the detailed putwarry accounts, under his own and " the Canongoe's attestation, to their having satisfied themselves by the customary methods of " comparison with the Ryots and occasional inspection of fields, of their truth.

" 13. Instead of the putwarries being disposed to oppose the Collectors, a great prejudice to the " public interest arises from the latter entirely neglecting the important services of this class of " men, who in fact, in conjunction with the village Mocuddims, performed on the part of the " Zemindars the whole of the duties of revenue management. By due rewards as Aumeens, their " instrumentality in khas management will be found to render this mode of realizing the revenue " little less difficult than contracts with Zemindars. Your attention is drawn to explaining to this " class Regulation XII of 1817, and securing to them their just remuneration."

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it, and proposes that the jumma of Government shall be summarily readjusted, he approves the general extension of the existing leases for a period of five years, in order to acquire the information necessary to the proposed settlement. It is thence clear that he does not consider it possible to effect the revision within so short a period as his colleague would seem to anticipate.

29. The late Junior Member (Mr. Martin), in his Minute of the 3d August last, proposed to allow five years for the settlement of the pergunnahs belonging to Ghazeepore and Juanpore, and appears to have calculated on four years as the period required for the final settlement of the six pergunnahs belonging to Goruckpore proper, which he considered ripe for a permanent settlement.

30. While the above considerations appear to shew that, without a large addition to the number of our European officers, the revision of the settlement of the Ceded Provinces will require many years for its completion, his Lordship in Council observes that the temporary extension of the existing settlement need not prevent the adoption of the measures necessary for the benefit of the inferior classes of tenantry.

31. The possession by the Malguzars of a five years' lease, will not apparently operate to deprive the Collectors of any authority or influence which they ought to possess. Their decisions, as they will not be passed in the urgency of making an immediate settlement, or with the view to an immediate readjustment of the Government demand, will be and appear to be more impartial; and although some arrangements may require such a modification of the contract between Government and the Malguzar as can be made only on the expiration of the lease, yet the temporary postponement of these will not probably occasion any serious inconvenience.

32. The limitation of the Government demand on the Sudder Malguzar involves no pledge, barring the interference necessary to secure the rights of inferior holders.

33. The right of Government so to interfere is undoubted; and since, in admitting the present Malguzars to engagements, there was assuredly no intention on the part of Government to convey to them any rights inconsistent with those of the under-tenants, his Lordship in Council is not aware of any ground on which such an interference could justify a claim on the part of the Malguzars to abatements in the existing jumma. If, indeed, it shall be found in any case that any illegal collections were inadvertently included among the assets on which the jumma was fixed, such collections must of course be discontinued, and adequate abatements granted; and further, to meet the claims which the Sudder Malguzars may urge on the ground of decisions passed in favour of under-tenants, it may be expedient to provide, that if any Malguzar may be unwilling to continue in the management of the mehal which he may hold on the extended lease of five years, subject to the conditions relative to his under-tenants, which the Collector and Board may impose on the revision of the settlement, he shall be released from his engagement, and an entirely new settlement shall immediately be made.

34. On the above grounds, his Lordship in Council has deemed it proper to determine, that the existing settlement shall be expressly extended for a further term; and the period of five years does not appear to exceed what is necessary for the satisfaction of the people and the improvement of the country, or for securing to the Revenue authorities leisure to conduct the proposed revision without embarrassment from frequent interruption.

35. It may, indeed, in some cases happen, that after revision shall have been completed, the Zemindars will refuse to take the extended leases tendered to them on such terms as the Revenue officers may deem equitable. But such instances will, his Lordship in Council trusts, rarely occur, if, as is intended, the prospective demand be fixed on a moderate scale; and the circumstance that the Malguzars will no longer be called upon to accept the terms offered under the dread of being immediately ousted from their lands in the event of recusance, is itself an advantage of some importance; for it will tend to secure that moderation of demand which is the leading principle of the whole arrangement, and will give at least a feeling of security which would otherwise be

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be wanting, notwithstanding all the precautions that might be used to guard against over-assessment.

36. Where instances may occur of a perverse refusal on the part of the Zemindars to accept the offered extension of their leases, little difficulty will hereafter be experienced in effecting the adjustment of the jumma to be demanded on their expiration, when all the particulars of the mehals shall have been fully developed, though a period of three or four years should intervene.

37. But although, in regard to the general expediency of extending the existing settlement in the Ceded Provinces and in Cuttack for a further period of five years, the opinion of his Lordship in Council remains unchanged, the representations of the Central Board, to whose sentiments on a question of fact his Lordship in Council must attach much weight, appear to shew that it would be advisable to except Goruckpore and Azimghur from the general scheme. Government has, indeed, long been disposed to consider these districts as calling for special measures, under the conviction that the past settlements were singularly defective; and anticipated, in an increase of the revenue of that district, a fund whence to meet such partial remissions as might be necessary in other quarters.

38. The facts and observations now stated by the Board, appear to shew that the defects of past settlements of Goruckpore are still more serious than Government had apprehended, and that the evils to be remedied are proportionately grave.

39. By directing special attention to this district, his Lordship in Council trusts that it may be found practicable so to strengthen the revenue administration of it, as to secure the completion of the settlement at a comparatively early period, and at the same time to prevent the disorders which would otherwise probably result from an extensive recourse to khas collection. The number of instances, indeed, in which the Zemindars will refuse to hold on from year to year at the present jumma, will probably be comparatively few, if they see that the European officers of Government are prepared really to exercise an active and efficient system of ryotwar management, and that they cannot therefore hope, as appears sometimes to have been the case, to render their alleged recusance, and the consequent khas management, a mere pretext for sharing the embezzled rent among themselves and the native officers.

40. In itself, a system of ryotwar settlement and collection would not appear to involve any serious difficulty. On the contrary (due advertence being had to the different classes and their different privileges), it would seem, when well administered, to be the system of all others best calculated to secure the prosperity and comfort of the great body of the people. But the reservation above stated implies, that each officer should have under his management only a limited number of mehals; for the system requires great minuteness of supervision over its detailed arrangements, and if these be too extensive to be punctually attended to, the consequence must necessarily be confusion, embarrassment and loss. Hence the objections to the plan as a general arrangement, unless the number of European officers, or at least of officers raised above temptation by good principles, and the liberality of Government strengthening those principles, be greatly increased.

41. In regard to the success of the arrangements adopted at Madras, different authorities would appear to have stated very opposite opinions. On the whole, his Lordship in Council would conclude, that though great advantages have resulted from the settlements being made ryotwar, *i. e.* with a distinct reference to the tenure of each Ryot, where such a settlement has been carefully made, and where the assessment has been moderate, yet that as a system of general management, a preference is due to the plan of village leases, independently of considerations of private rights by which the exercise of a discretionary power must be restricted.

42. Partially a system of ryotwar management would appear to have had entire success under the Deputy Collector of Khoordah; and it may, doubtless, again be beneficially tried in Goruckpore under the control of the Central

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Board, where it may be rendered necessary by the conduct of the Sudder Malguzars.

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43. His Lordship in Council is accordingly pleased to determine, that the existing settlement of Goruckpore and Azimghur shall not be generally extended; but that the Zemindars of those districts shall be allowed to hold on their lands from year to year at the present jumma, until a revised settlement can be made, and shall be held liable for that jumma yearly, unless they shall have declined to enter into the provisional engagements directed by the Board.

44. In addition to the Collectors of Juanpore, Ghazeepore, and Goruckpore, his Lordship in Council is pleased to resolve, that two duly qualified officers be appointed Deputy Collectors, with an allowance each of 1,000 rupees; the one to take charge of such portion of the district of Azimghur, and the other of such portion of Goruckpore, as the Board may suggest. Arrangements will also be made for affording to Mr. Barlow the aid of an Assistant. The Board will, indeed, consider the whole of the officers under their authority to be available for the work, in so far as the good of the public service will allow; and Government will, of course, be happy to receive any further suggestions which the Board may see reason to submit, with the view of effecting the early settlement of Goruckpore and Azimghur.

45. With reference, also, to the moderate extent and the peculiar circumstances of Pergunnah Puttaspore and its dependencies, it appears to be expedient to exempt that tract of country from the operation of the general rule.

46. Even should circumstances prevent the Collector of Hidgellee from undertaking the settlement, it will doubtless be in the power of Government to make some special arrangement for the purpose in the ensuing year.

47. In Cuttack and in the districts of the provinces westward of Benares, the several Collectors and other officers who may be appointed to the duty will, of course, first commence on the resettlement of the mehals now held khas or let in farm. They will subsequently proceed with the other estates, pergunnah by pergunnah, as directed by the Board. The mehals first mentioned being situated in various parts of the country, it will be proper that the leases granted should be of various terms, that they may not hereafter expire simultaneously. In some cases it will probably be necessary to conclude engagements without having an opportunity of entering on the minute investigations to be required in future revisions of the settlement. In these cases, the leases should not extend beyond five years, unless under special circumstances.

48. With respect to the mode of selecting mehals for settlement, his Lordship in Council must necessarily rely chiefly on the Boards and the local officers.

49. The Senior Member of the Western Board appears justly to have felt, that in order to render the statements prepared by the Tehsildars really useful, those officers must have ample time to ascertain, not only the general extent and capability of the several estates, but also the quantity and quality of land cultivated by each Ryot, with the nature and conditions of the tenure, and that the mode in which the facts are ascertained must be distinctly specified, and that without this, the information given by them, like the douls and statements furnished at preceding settlements, would be far too general and of too doubtful a character to answer the objects of Government. He has thence been led to propose, that under each Tehsildar a small number of estates should be settled in each season; so that all may be employed and the settlement completed without unnecessary delay, and without the expense of a separate establishment of officers.

50. To this plan, however, there occurs the obvious objection, that the mehals so settled in each year must be scattered over the districts: so that both the immediate revision by the Collectors will be rendered more troublesome, and the future operations on the expiration of the leases may be more seriously embarrassed.

51. It may be presumed, too, that all the Tehsildars are not equally competent to the important duty of conducting the preliminary investigations required;

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required; though where they have been long stationed, their local knowledge must be very valuable.

52. His Lordship in Council is therefore disposed to think, that the settlement in each year should be confined to certain portions of each district, so as that all the mehals settled under the control of each Collector or other European officer, may be within a convenient distance of each other.

53. But, as above observed, this is a point of which Government must leave the determination to the Boards.

54. Both Tehsildars and Canongoes indeed may doubtless be very usefully employed in collecting information preparatory to the formal revision of the settlement, especially if the Canongoe and Putwarry Regulations can be duly enforced.

55. Having settled the general mode in which the executive officers are to enter on the settlement, the more important question recurs of the nature of the arrangements to be made by them.

56. However disposed his Lordship in Council may still be to recognize the expediency of a perpetual settlement, in cases where the particulars for the ground of it shall have been duly established, the recent orders of the Honourable Court, above adverted to, must preclude this Government from holding out to the people any pledge as to the adoption of that measure.

57. It being, indeed, at all times the desire of the Governor-General in Council, (as recently explained to the Honourable Court,) to postpone the arrangement until it can be adopted with a full knowledge of the extent and value of the lands and the rights and circumstances of the people, and with a careful forecast of the probable effects of a perpetual limitation of the Government rental on their interests and habits, the period of its adoption must necessarily have been so remote as to dissuade his Lordship in Council from any immediate declaration of his intentions.

58. On this point it is sufficient to quote the words of the despatch addressed to the Honourable Court on the 28th December last.

"Persuaded, as we are, of the advantage to be derived from extending "the terms of the leases, we are by no means anxious to urge your "Honourable Court to a hasty declaration of a permanent settlement.

"The more we consider the subject in its various relations, the more we "feel satisfied of the necessity of much careful research and of long and se- "rious reflection, before such a measure, irrevocable in its nature, shall be "adopted.

"Whatever questions may have been agitated in regard to the property "of the soil, it has never been disputed that, on this side of India at least, "the Government was entitled, by usage co-existent with the origin of all "private property, to the chief share of the net rent of the country.

"The immediate effect of a permanent settlement must thus be to create "through the limitation of the Government demand, a new property before "unknown or comparatively of insignificant amount, viz. a considerable "surplus profit or rent from the land, after defraying the charges of "cultivation, the profits of stock, and the Government revenue. The "distribution of this fund, which in a moderate period will probably equal "the present revenue of Government, may have a very important influence "on the whole frame of society and the relations of its different members.

"Were land held here by tenures analogous to those generally prevalent "in our own country, we should have little hesitation in recognizing the "expediency of leaving to the proprietors the full benefit of future "improvement; though, even in this case, it might become a question "how far some limit should be put to the subdivision of property, or to "that of the advantages derived from the limitation of the Government "demand.

"But the question is rendered much more complex by the entanglement "of the various rights attaching to the land. The gradual rise of the

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" general body of land-owners from the depression necessarily prevalent in " a country where the Government demand has absorbed nearly the entire " net rental of the soil, is in effect calculated, we think, to produce almost " certain and unmixed good. The result, however may be very different, if " particular parties or persons are raised in every mehal above their present " level, as compared with their village associates. All may with advantage " ascend together in the general scale of society, but the immediate rise of " one above his fellows would be felt, and would actually operate as a " degradation of the rest.

" On the other hand, if no special advantages are given to any one, and " if the net rent be distributed among all who own and occupy land, " many of the objects, with a view to which the permanent settlement of " the revenue is most desirable, may be lost, the instruments of good " government may be wanting, the net produce of the land may be frittered " away among a multitude of needy cultivators, and the relinquishment by " Government of its rights to an increased revenue, may serve only the " hurtful purpose of enabling the occupants of the soil to waste an useless " superfluity of labour in its tillage.

" Our sentiments at present lean in favour of a scheme, which avoiding " any sudden change in the relations of the different persons composing the " village communities, would bring them into direct contact with the " officers of Government, and gradually tend to raise from among them a " class capable of leading the general body and of aiding Government in " the civil administration of the country.

" But before coming to any specific determination, we must, of course, " desire to have before us a very distinct view of the state of things as " they actually exist. At present, therefore, we shall content ourselves " with soliciting the attention of your Honourable Court to the matter, " generally satisfied (if we are not misled by our anxiety on a highly inte- " resting subject) that in the whole circle of political science there is " scarcely any question more important in its relation to private interests " and to the public weal."

59. With these sentiments, his Lordship in Council would have thought it necessary to have had before him the settlement of various individual estates in full detail, before passing any final orders in regard to the permanency of any proposed arrangement; and the Honourable Court having now pronounced a solemn injunction against the adoption of any measures calculated to pledge them to a permanent assessment, it remains only for this Government to consider a course to be followed under a system of temporary leases.

60. The general principles by which his Lordship in Council proposes to be guided, in so far as they have yet been settled, may be briefly stated as follows.

61. To unite with the revision of the Government jumma and the investigation of the facts by the determination of which its amount must be regulated, a full inquiry into, and a careful settlement of, the rights aud interests of all classes connected with the land.

62. To provide by distinct rules for the maintenance of the rights and properties of all such classes, until legally transferred, renounced or defeated.

63. To fix, as precisely as possible, the manner and proportions in which the net rent or profit arising out of the limitation of the Government demand is to be distributed among the different parties possessing interest in the soil.

64. To vest the Revenue officers with such Judicial functions as may appear necessary to enable them to execute the duties above sketched.

65. To continue the existing assessment in ordinary cases, until a revised settlement can be made, as above proposed, and on such revision to alter the jumma only in cases wherein a clear ground may be shewn for demanding an increase, or allowing an abatement.

66. Although

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66. Although the Honourable Court has objected to the general extension of the existing settlement beyond the term of five years, his Lordship in Council still confidently anticipates their sanction to the measure of granting longer leases, after a careful revision of the settlement in the mode above explained, persuaded that such a measure will be highly conducive to the comfort of the people and to the prosperity of the country, and that, instead of impeding, it will greatly facilitate the full investigation which they have directed.

67. The policy, indeed, must be obvious, of granting leases for such a term of years, as that the settlements first made shall continue in force until the re-settlement of all the provinces can be completed; for otherwise, the work must be interrupted, or the leases must be prolonged in such a manner, as that all the advantages of the length of term will be lost, and none of the benefits secured that might be expected from a re-settlement.

68. With respect to the period for which leases are to be granted, the determination of the question must be regulated by a consideration of local circumstances. His Lordship in Council is disposed to agree with the Senior Member of the Western Board in thinking, that in some cases it may be advisable to grant leases of twenty or even twenty-five years. Such was the recorded opinion of Sir E. Colebrook and Mr. Trant, and such is understood to be the general sentiment of the most experienced and intelligent officers. The immediate advantage, indeed, will probably be most apparent where the Sudder Malguzars are themselves cultivators. But even where the management is vested in intermediate classes, every experience shews how extensively the arrangements formed with these by the Government officers influence their procedure towards the subordinate tenantry; and it will be, of course, one main object of the Revenue officers in forming the revised settlements, to secure for all classes a share in the benefit derivable from the limitation of the Government demand.

69. As far as the question depends on the probable period to be occupied in the settlement, it is yet too soon to come to any final decision.

70. After the experience of a certain number of settlements conducted in the manner proposed, we shall be better able to estimate the probable time that will be required to effect a general revision of existing arrangements throughout the country. At first it will be better to exceed, rather than to fall short of the required period, in granting leases, even though there should be no other circumstances to suggest the expediency of making the settlement for a long term of years.

71. Generally, therefore, his Lordship in Council is disposed to think, that it would be proper that the new leases should be for periods of not less than ten or twelve years; it being, of course, open to Government to admit proprietors to the benefit of a still longer term, where special circumstances may suggest that course.

72. With respect to the amount of jumma to be assessed, his Lordship in Council doubts whether any universal rule can yet safely be prescribed, beyond the general injunction to observe great moderation, and not to allow the discoveries to which a minute inquiry may lead, to induce a hasty and largely enhanced demand beyond the scale of past collections.

73. Although interdicting the adoption of any measure calculated to raise or renew the expectation that a perpetual settlement is immediately contemplated, the Honourable Court do not in any degree appear to require, that the exaction of an increased rent should necessarily follow from the reservation of the power to make such a demand. On the contrary, the Honourable Court have constantly urged the propriety of moderation in assessment, and of a careful attention to the circumstances of the individual classes affected by our revenue operations. Even where the means of raising the revenue are most abundant, where the strict right of Government to demand an increase is undoubted, and where the ultimate enforcement of such a demand may be of clear expediency, they have urged the necessity of avoiding any sudden enhancement. The existing appropriation by individuals or classes of the net

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rent of the country may be abusive and useless, but it may not be the less inconsistent with humanity and policy, for the Government to destroy, by a sudden resumption of its rights, institutions and habits which have grown out of the relinquishment of them. The application of this principle has come more directly into discussion in considering the circumstances of Khoordah, which, from being assessed with a light quit-rent, and held by one who was rather a tributary prince than a subject landholder, was subjected, on the rebellion of the Rajah, to the rules ordinarily applicable to Zemindars.

74. A large share of the net rent of the country had been appropriated by the Rajah to the support of a large body of rude militia, whose leading men held jageers in lieu of pay, and all of whom were possessed of service lands, subject to a light assessment. When the Rajah was divested of the management of his estate and became a stipendiary on the British Government, the attempt to assess the lands by ordinary rules, and to draw into the Government treasury the net rent which had previously gone to support his numerous retainers, operated, of course, to destroy the existing institutions, and to deprive of their ordinary means of subsistence a large body of men for whose support no other adequate provision could immediately be made. Hence, undoubtedly, much misery was produced; and, as a necessary consequence, much discontent was excited. It mattered little that the parties generally appeared to possess no rights beyond what the arbitrary will of the Rajah had allowed them; that their existence as a body under the British Government was worse than useless, and that in ceasing to use their services, it was apparently equitable to discontinue the advantages which they had held, by no fixed right, in consideration of their rendering such service. The mischief remained the same, though there might be no legal injury; and in this as in other cases where similar resumptions have been made, whether by the officers of Government or by the Zemindars, abundant evidence was given, how importantly and widely the tranquillity and good order of the country may be affected by revenue operations.

75. The example of Khoordah is further important, as shewing that the evil consisted chiefly, not in the change itself, but in the rapidity with which it was introduced. A light assessment having long prevailed, the sudden demand of a full revenue operated to reduce to penury, and to drive to acts of violence, a numerous body of men who, under a more gradual course of measures, would be converted into industrious and peaceful cultivators.

76. By a judicious system of moderate assessment, by the grant of certain personal advantages to the leading men, combined with measures for bringing all to a sense of the security and advantage of an immediate connection with the Government officers wherever the interference can be exercised without shocking the sentiments of the people, an extensive change is gradually accomplishing, with great benefit to the community, and with every prospect of an ultimate revenue to Government, exceeding the utmost limit of the past demand.

77. The same principles should always be borne in mind, wherever it may be proposed to make extensive resumptions of land held free of assessment, or to raise the revenue, on the discovery of extensive assets not previously brought to account, and the attention of the Central Board and of the officers entrusted with the management of Goruckpore must therefore be particularly directed to the subject.

78. Where the person enjoying the rent is a single Malguzar or Lakerajdar, who has levied from the cultivators a full assessment, the case will be sufficiently provided for, by granting, in the mode heretofore in use, such a distinct allowance or abatement as the circumstances of the party may require. To the great body of the people it will signify little, whether the rent is collected by Government or by an individual, unless that individual has so employed his income as to contribute to their comforts or advantage, or can be useful as a subordinate instrument in the civil government of the country.

79. But even in such cases, independently of the object of maintaining the higher classes of the native community, it is the desire of Government that much consideration should be shewn for persons who have long enjoyed rent-free lands, whether in our old or in our more recently acquired provinces. Though

Though the tenures may be invalid and abusive, it is not wise or humane to urge the Government rights to a length entailing the distress and ruin of individuals.

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80. Where the net rent has been enjoyed by a great body of cultivating Zemindars, or others, in a shape of a light assessment, the expediency of a mild and considerate course in asserting the dues of Government is still more urgent, and at the same time the determination of the precise measures to be taken is more difficult, as the interests concerned are likely to be more complex.

81. It is in entire accordance with the views and wishes of the Honourable Court, that the Governor-General in Council resolves to fix moderation of demand as the leading principle of the ensuing settlement. An adherence to this principle and the grant of long leases will, his Lordship in Council would hope, powerfully operate to counteract any feelings of dissatisfaction that may arise out of the postponement of the proposed permanent settlement, and from the great body of the agricultural community it does not appear to be expected that any such feeling will arise or complaints be urged.

82. It is, indeed, one advantage of the system of temporary settlements, that Government can under such a system readily allow those abatements which the circumstances of the people may require, but which, under the opposite scheme of a fixed jumma, would probably be barred by the exigencies of the public service.

83. If, however, complaints shall in any case be urged, they must be met by a distinct and candid declaration, that the Supreme Authorities in England have reserved the decision of the question to themselves, and that that decision can only be expected when the circumstances of the several mehals, and the person owning and occupying them, shall be developed in the manner contemplated at the revised settlement.

84. The minute information to be then acquired and recorded will, his Lordship in Council hopes, enable the Revenue officers precisely to explain and determine the principle on which the rates of rent are in each case fixed. Hitherto, generally speaking, the demand of Government seems to have been regulated by no clear or determinate rule. The facts being imperfectly ascertained, the settlement with the Malguzars has been rather a composition for undefined demands, than an accurate adjustment of rights, or a well-understood contract.

85. Indeed, the fundamental question, whether there was to be recognized any limit to the Government demand beyond what it may impose upon itself, or what would apply to all taxation, has not been met with sufficient distinctness.

86. The general notion has certainly been, that the rents payable by the cultivators are regulated by fixed rates determined by local custom, and that the Government jumma, whether levied directly from the Ryots or through intermediate Malguzars, is to be adjusted by the same principle. But the distinction between rates binding the intermediate agents after settlement by the supreme power, and obligations attaching to the Government itself, has not been sufficiently maintained; and, as far as concerns this part of India, the data would seem to be wanting for any conclusive decision on the above question.

87. It appears, indeed, that the ancient Hindoo laws assigned to the sovereign a certain and moderate share of the produce. But, if we may judge of the practice of ancient times by that of more modern Hindoo principalities, it may apparently be assumed that the actual sums levied from the cultivators were by no means always limited by the nominal rates. In this part of India, moreover, the rights of the people in their relation to the British Government cannot be determined with reference to the rules of the Hindoo code. The arrangements of the Emperor Akber would seem to have been founded on the principle of a division of the crop between the Government and the cultivators, in certain fixed proportions; the ordinary rule being apparently to fix the jumma at one-third of the average produce. But, besides that the rule would appear

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appear to have been arbitrarily imposed by the monarch, its application to various, and the most valuable articles of husbandry, does not appear to be distinctly ascertained.

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88. So also in the Mogul system, as described by Mr. Grant,* who states the ordinary money rates to have been fixed by an average valuation of one-fourth of the produce, various exceptions are specified, and the rates, where fixed, are spoken of as fixed by authority.

89. The different sunnuds and perwannahs quoted in the discussions which preceded the perpetual settlement in Bengal, and those produced by the Talookdars and Istumrardars of the Western Provinces, would appear to enjoin generally a consideration for the Ryots, but contain nothing to support the notion, that there was any recognized rule for determining the relative extent of their interests and those of Government. Moreover, the system established by Akber and succeeding Mogul monarchs, had apparently long ceased to regulate the proceedings of those rulers to whom the British Government succeeded, and by whom (excepting, perhaps, the feeling that it was impolitic and unjust to expel by exaction the hereditary cultivators, and a vague deference to ancient usage), no principle would probably have been admitted as of general application.

90. In various quarters, indeed, various rules are stated as fixing the mode in which the crop was divided between the Sircar and the Ryot, where the system of butaee or kunkoot prevailed.†

91. But besides that these rules admit only of partial application, there is no sufficient proof of their being binding on the ruling power. Moreover, the extent of the share assigned to Government is generally such as would absorb all the net rental of the country.

92. It exceeds, therefore, what it would appear to be expedient to demand; and consequently, supposing the fact to be established that the rates specified were recognized as constituting the utmost limit of the Government jumma, they would not afford any practical rule for determining the amount to be actually assessed; since, as far as concerns the arrangements of our Government, a rule which allows a latitude beyond what expediency and propriety prescribe, must of course be wholly inoperative.

93. On the whole, indeed, his Lordship in Council is disposed to conclude, that although the native Governments to whom we succeeded allowed considerable weight to ancient custom, even in adjusting their pecuniary demands, and though, in later days especially, they were too weak to enforce all that they might regard as their just dues, yet that (subject to the general obligation of consulting the case of the Ryots) the right of the ruling power to fix the rate of its demand was never questioned. That, in fact, whatever fixed rates existed, had reference to an assessment made by the supreme authority or its representative, which that authority, might, if necessary, revise without the imputation

* In Bengal, a division of the crop seems to have been confined to the khomar lands. In these the ordinary rule was half and half. The Behar renters, in the absence of agreements, were authorized to take 22½ seers, leaving 17½ to the Ryots.

Mr. Grant states the ordinary rule of division to have been, in lands not irrigated, half and half; in irrigated lands, one-third to Government, and two-thirds to the Ryot.

For opium, sugar-cane, and other valuable articles, from one-fourth to one-eighth.

In Delhi, the avowed principle has been to take, as the Government due, half the grain produce. Clause 14, Section 53, Regulation XXVII, 1803, authorizes, for lands in full cultivation, a demand of five-eighths by the Government officer.

In some of the Madras provinces the rules stated by Mr. Grant appear to have prevailed, the Ryot's advantages being however curtailed by various exactions. In others, the Ryot's share in lands not requiring irrigation seems to have varied from 10 to 60 in a hundred.

The ryotwar survey-rents would seem to have been fixed at the highest rate that each field could bear.

From the reports of the Collectors in the Western Provinces recorded in the proceedings of the 16th September 1820, it appeared that the sircaree share varied from one-eighth to five-eighths.

In Benares the rates varied from one-half to two-sixteenths, three-fifths, and two-thirds.

† Survey of Northern Circars.

imputation of injustice, but which, until revised by order of the supreme authority, was binding on all subordinate revenue managers.

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94. Although, however, such appears to the Governor-General in Council to be the just view of the case, theoretically considered, it is not less the wish of his Lordship in Council, that in fixing the Government jumma, a careful advertence should be had to the rules and rates practically in force within the several local divisions.

95. All sudden alterations are of course to be avoided, without reference to the question of right. But, further, wherever fixed rates have long prevailed, the same principles as have regulated the determination of Government in regard to claims founded on prescription and long possession in other cases, would induce his Lordship in Council to recognize usage as constituting a sufficient title of right; provided, of course, the possession be *bonâ fide* not maintained through fraud or concealment.

96. The facts consequently relative to each mehal must be diligently sought in accounts and other written documents, as well as through oral testimony, advertence being at the same time had to any ordinances or declarations of the supreme power, and the rules and practices of subordinate authorities. The inquiry must embrace all varieties of land occupied by various tenants; the general rates, if any, established in the pergunnah being contrasted with those prevailing in each mouza or local division, and the origin and force of both being carefully noted.

97. When there may be no rule or custom to limit the Government demand, or where the law and custom of the country may justify a demand, such as, if enforced, would leave the tenure of the cultivator without value, the question will of course arise, what proportion of the crop or what amount of rent it is proper to demand, with a view to the comfort of the people and the prosperity of the country.

98. This would be a question to be determined only after minute inquiry into the circumstances of individual mehals: for the numbers, castes, characters, habits, situations, and institutions of the people must be carefully considered, as well as the nature and productiveness of the land, and the facilities of disposing of its produce.

99. Generally, it is the desire and hope of Government that the great body of the agricultural community may be raised to a state of ease and affluence above what they now enjoy, and that if the possessions of individuals cannot be made more extensive, they may at least be made more secure and valuable.

100. But different classes may naturally require very different degrees of consideration, and even the bare calculation of profit and loss will vary greatly from other causes than the mere nature of the soil.

101. In the case of Government especial caution is necessary to guard against an excessive demand; for there must always be great danger, lest, while we imagine that we take only a share of the net rent, we in fact encroach on the fair wages of labour and profits of stock; or even compel the cultivators to sacrifice the means of maintaining the actual cultivation, in order to discharge the Government jumma.

102. Independently, therefore, of any special reasons that may exist for particular moderation, and of cases wherein special agreements may be taken with a view to the construction of useful works or other similar improvements, it is essential that, in all cases, the agriculturist should enjoy a liberal return for his labour and capital; and that all authorities should bear in mind, that the evil of an excessive demand through which the growing prosperity of the country may be checked, is far more serious and extensive than that of a temporary sacrifice of the full dues of Government.

103. With the views already stated, his Lordship in Council anticipates the eventual expediency of granting special advantages to certain individuals and classes, beyond those which they can of right demand.

104. But the first object is to maintain the different classes in their present relative situations, and to avoid any measures that may induce an alteration in

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the condition of individuals or the dissolution of existing institutions, without a clear perception of advantage in the change.

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105. As concerns the great body of the resident Ryots, if those be recognized (as by the custom of the country they would appear entitled) to possess a permanent right of occupancy, it would seem to be indispensably necessary to the security of their rights, that the superior Malguzars should be restricted to the rates of rent ascertained and determined at the settlement.

106. A right of occupancy, subject to an indefinite demand at the will of an individual, must plainly be nugatory. The very existence of such a right, therefore, on the part of the Ryots (where established to exist) must be taken to imply some rule of limitation on the part of the Sudder Malguzar; and whatever obscurity may have involved questions touching the rights of the state under Governments constituted as those to which we succeeded, it seems never to have been doubted that the supreme authority possessed and frequently exercised the power of determining the rates of rent to be levied by the Malguzars from the resident cultivators.

107. In this case, however, as when determining the demand of Government, his Lordship in Council must desire that long usage be fully adverted to. By it the claims of all classes, the Zemindars as well as the Ryots must be generally determined, any deviation being to be justified by special circumstances. When, however, the Government may be about to resign in favour of the Malguzars any part of what it might itself demand, either by granting leases on easy terms, or in perpetuity, or for a long term, the opportunity may of course be taken of making such stipulations in favour of the inferior tenantry as may appear proper. Hence even should cases be found in which the custom of the country may appear to leave the Ryots least protected from excessive demands, Government may equitably interfere to secure them from it.

108. Where the Ryots may be merely contract cultivators, holding from year to year, without any permanent obligation or tie, his Lordship in Council would not be disposed to introduce any change; for the system which attaches to the land various permanent interests independent of any contract between the parties, though it cannot without cruel injustice be destroyed, is not one desirable to establish.

109. But where the Ryots possess a permanent right of occupancy, the examples of the few districts wherein rates were fixed by the Revenue officers at the permanent settlement would appear to shew that such a scheme, while it is essential for the security of the Ryots is also advantageous for the Zemindars.

110. From the earliest period of the British administration, the propriety and necessity of taking measures to settle the rates according to which the rent demandable from the resident Ryots should be adjusted, would appear to have been fully recognized; and those even who thought that the assessment should be left to the Zemindars, concurred in requiring that a distinct and permanent settlement should be made with the cultivators.

111. The system adopted for the settlement and collection of the Government demand, under short leases and rapidly adjusted contracts, was unfortunately such as to render the realization of the Government revenue the chief object of the labours of the Government and its officers; and, in consequence, comparatively little progress was made, up to the time when the administration of the Marquis Cornwallis commenced, in ascertaining or recording the state of things in the mofussil, and the rights and interests of the great body of the agricultural community.

112. Lord Cornwallis acted on the principle, that to fix the Government demand was the first step towards the proper settlement of the rights of the people; and further was persuaded, that for the security of the public revenue a permanent, nay a perpetual settlement of the public jumma was urgently required.

113. To the completion of this work, consequently, the attention of that revered person was mainly directed; and the strong conviction with which he was

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was impressed of its necessity and importance, rendering him apparently impatient of details by which its completion might be retarded, he seems to have relied on the rules for the issue of pottahs and the appointment of Putwarries, together with the operation of the courts of justice, as affording sufficient security to the inferior tenantry.

114. The failure of those means, as applied under subsequent administrations, affords no ground for questioning, that the security of inferior rights and tenures was in the contemplation of the authors of the permanent settlement.

115, Though leaving the task of assessing their estates chiefly to the Zemindars, who were required to issue pottahs, subject to the direction of the Collectors as to the form, and of the courts of justice as to the terms, the intention of the Government appears clearly to have been, that the legal rates existing at the time of the settlement should be maintained.

116. The rules* which prohibit the imposition of new abooab or cesses: which prescribe the consolidation of all existing demands, which direct the issue of pottahs, with the amount or rate of rent specifically adjusted, and which provide for the renewal of pottahs at determinate rates, when cancelled under the rules enacted against collusive or improvident agreements, all appear conclusively to evince the design of the Legislature to protect the Ryots against any arbitrary enhancement of rents. The views of Lord Cornwallis are indeed specifically pronounced in his Minute of the 3d February, 1790, wherein he distinctly declares that rents were only to be raised by reclaiming waste, or inducing the Ryots to cultivate the more valuable articles of produce: and the preambles of Regulations XIX and XLIV, 1793, by declaring the original right of Government to a certain proportion of the produce of every beegah of land, and designating the profits of the Malguzars as the difference between the value of such proportion of the produce and the sum payable to the public, appear to be founded on the principle that the Ryots' payments were to be regarded not as the mere rent of land due to an absolute proprietor, but as an assessment payable to intermediate managers, possessing a hereditary and transferable property in the incidents of their management.

117. In the Benares code,† the rule was laid down distinctly that all abooab or charges introduced subsequently to the year 1187 should be abolished, and the demand on the Ryots for the land then cultivated by them was fixed by the rates of that year, the parties being allowed to make their own bargain for waste lands.

118. The provisions of Regulation V. 1812, were in no degree designed, nor, when duly considered, can they be interpreted as designed, to abridge the privileges of the Ryots, or to abrogate their right to demand new pottahs at determinate rates, when their existing engagements may expire or may be cancelled.

119. In Benares it is stated that the rule above quoted has operated to secure, in some degree at least, the rights of the Ryots; but in Bengal and Behar the provisions in question seem to have been little effectual.

120. In truth, they are, certainly, somewhat wanting in that clearness which so important a matter demanded; and it cannot be concealed, that the great author of the permanent settlement, resting too much on the notion that the established rent was as much as the Ryots generally could pay, or as the Zemindar could reasonably wish to demand, did not estimate with sufficient distinctness, the degree in which the possession by the Ryot of a right of occupancy at determinate rates, must limit the proprietary interest of the Zemindar, nor provide with sufficient precision for such a limitation.

121. Further, too much reliance was undoubtedly placed on the effect of general laws which no specific measures were adopted to enforce, and in the instrumentality of the courts of justice which could scarcely be expected to afford protection to the parties chiefly exposed to danger, even if they had been

* Section 54 to 60, Regulation VIII, 1793; and Regulation IV, 1794.

† Section 3, Regulation II, and Section 4 and 10, Regulation XLI, 1795.

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been better furnished with information as to the principles by which their decisions were to be regulated, while the cognizance of suits individually for a trifling sum, but involving the most important principles, rested for the most part with the inferior tribunals.

122. As far, therefore, as concerns the Ryots, the perpetual settlement of the Lower Provinces must, his Lordship in Council apprehends, be held to have essentially failed to produce the contemplated benefits, with whatever advantages it may have otherwise been attended.

123. As to the expediency of maintaining the tenures of the Ryots, or o allowing them to fall into the condition of tenants at will, the Governor-General in Council cannot view it as a question debateable. Their rights, his Lordship in Council considers it the bounden duty of Government to maintain, and though the policy of putting a perpetual limit to the rents payable by the cultivator may be mooted, when, in the progress of society, the surplus produce of his lands may so greatly vary, yet such a consideration would not afford any reason for questioning the expediency of giving permanency to rates for a considerable period of time.

124. The views entertained by the Authorities in England are sufficiently explained by the instructions which they have repeatedly communicated both to this Government and to the Government of Fort St. George; and reserving for future consideration the question of the distribution of the fund arising out of the limitation of the Government demand, the importance of which will mainly depend on the permanency of the settlement, his Lordship in Council must, of course, desire to give full effect to the views and wishes of the Honourable Court, in regard to the measures to be taken for the protection of the Ryots at all future settlements.

125. The example of Bengal has shewn that further securities than those provided in the existing code are indispensable; and his Lordship in Council is strongly inclined to the opinion, that no real security can be given to the Ryots, unless we distinctly act upon the principle of minutely ascertaining and recording the rents payable by individual Ryots, of granting pottahs, or, at least, registering the Ryots' holdings, and of maintaining the rates established at the settlement, during the term of such settlement, as an essential part of the assessment. The adoption of this course will apparently be entirely consistent with every thing we know of fixed principle in the system of preceding Governments.

126. In directing and sanctioning ryotwar settlements under the Government of Fort St. George, the Honourable Court would appear, as already intimated, to have constantly maintained this principle; and though in these provinces our long recognition of the Zemindars as hereditary proprietors o. all interests attaching to their Zemindarries, and not inconsistent with the rights of others, must oppose a serious objection to any plan of general ryotwar management, which is, besides, in the judgment of the Governor-General in Council, not otherwise expedient, yet the right of Government to interfere to fix and define, by means of the Revenue officers, the relative rights of Zemindars and Ryots, and thus to make a ryotwar settlement, howsoever the mehal may be subsequently managed, appears to his Lordship in Council to be incontestable.

127. It might, of course, greatly simplify the arrangement, if, as has been proposed, the assessment were fixed at a certain specific share of the estimated produce. His Lordship in Council, however, apprehends that no such rule could be generally applied. In an early stage of society, or in limited tracts where the soil and other circumstances may be found to be nearly uniform, a certain share of the produce may perhaps be demanded as an equivalent for the use of lands of which the productive power will not materially vary: but in more advanced stages, and in extensive provinces embracing many varieties of soil and situation, there must necessarily be much land cultivated, of which the whole crop does little more than repay the labour of the husbandman, and much that affords a large surplus, after meeting the wages of labour and the charge for capital employed in its tillage. Nothing consequently could be a less equitable scheme than to fix the Government tax by one universal rate of partition of the gross produce.

128. Of

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128. Of various mehals (however various their circumstances), we may, of course, strike the average, and assume that, one estate with another, the net rent amounts to one-third or one-fourth of the produce. We may thus establish a general rate or rates, according to which the amount to be required from an officer or Malguzar charged with the collections of an extensive pergunnah shall be regulated and their accounts checked. But such rates cannot generally be applied to individual villages, still less to individual fields, further than as one means of determining their aggregate produce. It seems, therefore, essentially necessary to enter on the task of fixing, in detail, the rates of rent and modes of payment current in each mouza and applicable to each field, and any thing short of this must be regarded as a very imperfect settlement.

129. When the rates of rent payable by the cultivators are settled, it will remain to determine the nature and extent of the advantages to be assigned to the intermediate managers or others and the manner and proportion in which the net rent and profit arising out of the limitation of the Government demand is to be distributed.

130. If any limits be put to the subdivision of mehals (considered as items of the public revenue, or trusts vested in the Malguzars), it will, of course, require mature consideration to determine, whether the same or any other limit shall be imposed to the subdivision of the properties more immediately attaching to the soil: a question equally important and difficult.

131. The various circumstances of different mehals will doubtless require a considerable variety of scheme in regulating these important points; and before passing any final orders on the subject, his Lordship in Council must desire to have before him several individual cases, in all their detail, with a full explanation of the views and sentiments entertained by the Board and by the local officers. So also, his Lordship in Council would wish to decide on any questions relative to miscellaneous cesses and sewaee collections, with reference to individual cases.

132. This principle his Lordship in Council conceives it right to observe equally in Cuttack; though tenures appear to be there less complicated than in the Western Provinces, and much valuable information relative to them has now been placed on the records of Government.

133. Of such information no part is more valuable or important than that contained in the memoir prepared by the Secretary to the Commissioner. The Governor-General in Council has consequently perused that paper with the highest satisfaction and interest, and on some points his Lordship in Council deems it proper to take this opportunity of recording his views and sentiments.

134. Cuttack, like our other provinces in this part of India, appears generally to have preserved the original division of the country into mouzahs or townships: the productive lands of each being, with partial exceptions, cultivated, as in Bengal, either by fixed residents (thanee Ryots), or by pay khoost Ryots, migrating farmers, or the residents of adjoining mouzahs.

135. The former appear to have possessed the right of occupying their fields, from generation to generation, subject to the payment of the revenue of Government and the established dues of its officers. They enjoyed, likewise, free from assessment, the ground on which their houses were built and a small portion surrounding it; and had further apparently the privilege of free pasture for the cattle employed in tillage, and the right of using the spontaneous productions of the waste, to the extent required for the construction and repair of their houses and the instruments of husbandry.

136. Still they would seem to have been so heavily taxed, that their tenures were without exchangeable value, and sales consequently were unknown. Their situation, indeed, is represented as having been, and as still being, inferior in comfort to that of the pay khoost Ryots, or contract cultivators, who claimed no permanent tenure in the lands occupied by them.

137. In this respect Cuttack would appear to resemble the adjoining provinces of the Madras Presidency, in which it is stated that, throughout the country

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country from Nellore to Ganjam, the occupant cultivators (Cadeems), though enjoying the right of holding their lands from generation to generation, subject to the payment of the public dues, derived from it no rent, and had never been known to dispose of their tenures by sale. Such, indeed, would appear to have been generally the case of the khood khoost Ryots of Bengal.

138. But, as will hereafter be more particularly observed, excepting the Government, there would appear to have existed in Cuttack no one to contest the right of the resident Ryots to be regarded as proprietors of the land they tilled.

139. As in other parts of the country, various parcels of land in each village were held free of assessment, either by different officers in virtue of their offices, or were appropriated to religious and other purposes. But a peculiar class of landholders appear to have been created though the sale, by the Government officers, of separate parcels of land, generally of small extent, and stated to be waste, excluded from the general rent-roll (bunjur kharij jumma).

140. The possessions of these persons (denominated khureedah lands or milk khureedagee, and their owners, Milkdars Khureedadars) seem to have been originally purchased as free of assessment, but subsequently rendered liable to a fixed quit-rent. They were distinguished from the Ryotee lands, in being more distinctly recognized as the absolute property of the occupants; and further in this, that they would seem to have frequently possessed a considerable value.

141. A further peculiarity appears in the establishment of the villages called putnas, by the separation from the mouzahs of certain spots of ground appropriated as the sites of houses, gardens, and other similar purposes.

142. Of these, as they seldom contained any arable land, the revenue would appear to have been consisted chiefly of ground rent (chandeena) levied on each of the premises, with occasional cesses. The occupants would appear to have been regarded as owners of their respective possessions, but the nature of the tenure has not been fully explained.

143. The occupants of these putnas would appear to have frequently possessed considerable tracts of khureedah land; and the collection of the revenue payable on account of such lands being in other cases also distinctly collected, there thence arose a further violation of the mouzawaree division of the district through the system of revenue management.

144. It would thus appear, that no less than eight hundred khureedah mehals were entered on the Government rent-roll, assessed with an aggregate jumma of only Rupees 57,996, some of them consisting of parcels of land scattered through various mouzahs and pergunnahs.

145. In other respects, also, the divisions of the country, as concerned the system of revenue management, were wanting in uniformity.

146. The mogulbundy portion of the district was indeed divided into pergunnahs, but there would not appear to have been any regular system of revenue jurisdictions.

147. Of various mouzahs, stated at above 580, the management would appear to have been vested in Mocuddims, accounting for their collections directly to the Aumils.

148. The largest portion of the district appears to have been placed under the management of a superior class (Chowdrees or Canongoes), similarly accounting to the Government, whose mehals, consisting each of several mouzahs, were denominated talooks or tuppahs; and exclusive of the zemindarry of the Khoordah Rajah, seven pergunnahs of the 150 which comprised the mogulbundy were held by Zemindars.

149. A portion of these zemindarries would seem to have been held by subordinate Talookdars; in other cases Mocuddims accounted directly to the Zemindar, and some mouzahs were managed immediately by the Zemindar, without the intervention of either Talookdars or Mocuddims.

150. So,

150. So, also, about a moiety of the villages constituting the talookdarry mehals, are stated to have been managed by Mocuddims in subordination to the Talookdars; the collections of the other moiety being made under the immediate direction of the latter, through the instrumentality of the Karjee or village Putwarry, and no Mocuddims being known therein.

151. In the rajwarrah portion of the district, the system of management appears to have been nearly similar, excepting that there the tributary Zemindars were subject to a light quit rent, and bearing the character of hereditary chieftains, bound to military service rather than to civil obedience, they were left nearly uncontrolled (no one within their domains being allowed to look to any other authority), and that the subordination of the different classes (the Khundaits, Dulbehras, and Pudhans) answering to the Talookdars and Mocuddims of the Mogulbundy, would seem to have been more uniformly maintained.

152. Under the system pursued in the Mogulbundy, persons of various descriptions were, on our acquiring the province, found entered in the native records as responsible for the revenue of the different mehals, *viz.* Zemindars, Talookdars (Chowdrees and Canongoes), Mocuddims, and other officers, some hereditary, some temporary, some elective.

153. A few estates, denominated killahs and managed by Khundaits, appear to have been held under circumstances and by classes nearly similar to those of the Rajwarrah, the remnants of a class whom it seems to have been the studied purpose of the native Governments to put down, whenever they had strength for the attempt. The Malguzars of these seem to have borne the character of hereditary leaders of a rude militia, enjoying assignments for their support, subject to a greater or less quit-rent, rather than that of ordinary Zemindars; though this title in Cuttack was almost exclusively confined to this class and to the Rajahs.

154. Of all the above descriptions, various persons would appear to have been admitted to engage as proprietors, without any attempt accurately to define their rights and privileges. The most important classes would appear to be the Zemindars, Talookdars, and Mocuddims. Of the two last, some, as above stated, paid the revenue collected by them directly to Government; others to the superior Zemindars and Talookdars.

155. The facts stated by Mr. Stirling appear to evince, that the Zemindars, Talookdars, and Mocuddims, though alike possessing a hereditary and apparently transferable interest in certain perquisites of office or service lands, and allowed, under certain restrictions, to dispose of waste or unappropriated land, acted, generally speaking, in regard to the lands occupied by the Ryots and the rents of them, merely in the capacity of public officers liable to be displaced for mismanagement. Further, it would seem that, for the last thirty or thirty-five years preceding our acquisition of the province, a large proportion of the Zemindars and Talookdars had been actually displaced by the Mahratta rulers, probably on grounds similar to those which are stated by Mr. Elphinstone to have induced the Poonah Government to discontinue the employment of the Zemindars, and to transact all business directly with the potails, by means of its own officers.

156. The Zemindars, Talookdars, and Mocuddims would appear to have differed in the extent, not in the nature of the interests possessed by them.* If any distinction can be drawn, the last-mentioned class may be considered to have had a closer lien on the villages under their management: resembling nearly the potails of the villages in the territory recently acquired on the other side of India, who are indeed, it would seem, likewise denominated Mocuddims.

157. In Cuttack, too, as in the territory in question, the mocuddimmy of waste or deserted villages would appear to have been sold by the superior officers of Government; but the purchasers in such cases would seem to have stood precisely on a footing with the hereditary Mocuddims, who had derived their office from their ancestors. So, also, the nature of the tenure of the Mocuddims

* See deeds of sale annexed to Elphinstone's Report.

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Mocuddims and Talookdars would appear to have been in all respects the same, whether they paid their revenue directly to the Aumil, or through an intermediate and hereditary officer.

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158. Under our system, however, the circumstance appears very importantly to have effected the condition of the parties; and it is a question of equal magnitude and difficulty to determine, how far the effects produced under that system can now be remedied.

159. It appears certain that almost all the Sudder Malguzars of the province were admitted to the enjoyment of advantages much beyond what they had enjoyed under the Mahratta Government: and although, in so far as the arrangement may have operated only as the relinquishment of the right of Government to a property in the soil, it is not perhaps to be regretted, and is indeed conformable with the principle of the system followed in Bengal, yet the error must not be allowed to injure the rights, privileges, or comforts of other and more numerous classes.

160. It is first to be considered, what rights Government or its officers can justly be held to have recognized by the act of settlement under the rules of Regulation XII, 1805.

161. The whole foundation of our Bengal revenue code resting on the recognition of private property in the soil, and the relinquishment by Government of any right in land occupied by individuals beyond that of assessing and collecting the public revenue, it may be assumed that the Sudder Malguzar, if admitted to engage as proprietor, was intended to be vested, subject to the payment of the Government revenue, with the absolute property of all land in which no other individual possessed a fixed and permanent interest, and which may have been held and managed by such Malguzar, his representatives or assignees. Lands occupied by contract cultivators, accounting for their rents immediately to the Sudder Malguzar, were thus to be regarded as the full property of such Malguzar, subject to the stipulations of the contract.

162. It was also doubtless intended to recognize the full property of the Zemindars in unclaimed waste lands lying within the limits of their mehals.

163. Further, it was certainly designed to recognize in the Zemindars and Talookdars a hereditary and transferable interest in all the legal profits attached to the zemindarry or talookdarry, and to relinquish, on the part of Government, all claim to divest them of their property, excepting for crimes or defaults specifically provided.

164. Beyond this, the Governor-General in Council does not conceive that the admission to engagements can be taken to have pledged Government in favour of the engaging party; and his Lordship in Council is not disposed generally to regret that a concession to the above extent should have been made, though on misinformation; nor would Government now propose to retract the pledge given, excepting on clear grounds of necessity or high public expediency.

165. Whatever advantages, however, were thus designed to be vested in the Sudder Malguzars, it was certainly not intended in any degree to compromise the rights of the inferior tenantry; and however defective the Bengal code may be considered in its definition of the interests designed to be vested in the Zemindar, it has at least distinctly reserved to Government the right of enacting such Regulations as may be judged proper for the protection and welfare of the dependant Talookdars, Ryots, and other cultivators of the soil;* and when duly considered, affords not the slightest countenance to the opinion that the Zemindars are to be held absolute proprietors of the lands for the revenue of which they have engaged.

166 The property of the Zemindars in the mehals for which they engaged must thus be held subject to all private rights existing at the time of settlement; and further subject to such rules as the Government shall deem necessary for the good of the great body of the agricultural community.

167. If

* Section 8, Regulation I, 1793.

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167. If this be true in regard to the persons first admitted to engage, there, is assuredly nothing in a public sale to convey to the purchaser rights more extensive than those with which the original engager was vested. Tenures, indeed, which may have originated with the original engager or his representative, subsequently to the settlement, or which such engager may, at the time of settlement have been competent to set aside, are liable to be avoided by the purchaser of an estate sold for arrears, unless otherwise specially provided; because the act of sale transfers to the purchaser all the property and privileges which the engaging party possessed at the time of settlement, free from any incumbrances subsequently imposed upon them by that party: the property and privileges so possessed being perpetually hypothecated to Government for the revenue payable by the engager. But there is nothing in the Regulations to justify the opinion, that a public sale operates to annul the rights of any person having a hereditary property in the land or in the rents of it, not being party to the engagement on which the default occurred; or to vest the purchaser with rights not recognized as belonging to the original engager.

168. The sale, for the arrears of revenue, of the property and perquisites belonging to hereditary revenue managers, being not uncommon under the native Government, it is not apparent why our public sales should have been understood to convey a different property; and, at all events, his Lordship in Council can never allow any alleged misapprehension on the part of the purchasers or of the Revenue officers, to constitute a sufficient ground for sacrificing the rights of third parties, whatever claims the purchasers may be able to establish to compensation for damage sustained.

169. In fact, however, although the purchasers from Bengal may, in some cases, have speculated on the neglect of Government and its officers to interpose for the security of the inferior tenantry, and may have anticipated the profits derivable from unlimited exaction, they can scarcely have been ignorant of the right of Government so to interpose; and to claims grounded on such speculation his Lordship in Council would be little disposed to listen.

170. In regard, therefore, to the thanee Ryots or resident cultivators, who would appear to have possessed a permanent title of occupancy subject to the payment of the Government assessment, his Lordship in Council considers it to be clearly competent to the Government to interpose to fix, for a term or in perpetuity, the relative rates of rent with which they shall be chargeable, whether they hold under the Malguzars originally admitted, or under persons who have succeeded to the property of these by public sale.

171. From Mr. Stirling's report there seems reason to think that the existing rates are in some cases too high; and Government will, of course, be prepared to admit such abatements in the sudder jumma as may appear to be necessary, on revision of the mofussil jummabundy.

172. Wherever there is reason to think that the Ryots are suffering under an excessive assessment, there it is desirable that the revisions should be soonest undertaken. So also where, as in the case of Saibeer, the rights of the Ryots may be considered to be particularly in jeopardy, from the character of the Zemindar or his agents, the circumstance should lead to an early re-settlement.

173. In regard, indeed, to original Zemindars and Talookdars, if in any instances it should be found necessary to deprive them of the management of the mehals for which they are under engagements in order to secure the great body of the Ryots, his Lordship in Council would consider it to be clearly equitable to revert to the original condition of things, notwithstanding that the Sudder Malguzars have, for a considerable period of years, been erroneously recognized as possessing interests much more extensive than properly belonged to them: and in regard to the purchasers by public sale, should the removal of any of them be urgently required for the general good, they would not apparently have any just reason to complain, if required to surrender their purchase on receiving adequate compensation for the interests now legally possessed by them.

174. So, likewise, in regard to subordinate Talookdars and Mocuddims, there can be no doubt that the Government and its officers are authorized and bound

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to interpose, to secure for them their legal dues. Of the former class (Talookdars) few probably have been excluded from engagements: But some are stated still to exist in Cordais, and considering the recent origin of that zemindarry, and the distinctness with which the title deeds shew it to be an official tenure, the hereditary nature of which may be doubted, the right of interfering may be considered to rest on peculiarly strong grounds.

175. Whenever, indeed, the Talookdars fell within the scope of Clause 9, Section 4, Regulation XII, 1805, or under that of Section 5, Regulation VIII, 1793 (which, under the 36th Section of the first-mentioned Regulation, his Lordship in Council conceives to be applicable to Cuttack), they would appear to have been entitled to the advantage of separate engagements.

176. It is true that, under the information now furnished by Mr. Stirling's report, (which must of course, in each case, be distinctly verified before it is acted upon), the Talookdars would appear to possess but a slender title to the character of proprietors of the lands comprised in their talookdarry: but their property therein is of the same character with that of the superior Zemindar, and, on that ground, according to the principle of the Bengal code, their claim to separation must be admitted.

177. It may now become a question how far it is desirable to multiply such engagers, since, if much multiplied, we may ultimately have nearly all the inconvenience that would result from a ryotwar settlement, without the advantages that might attend that measure; and, in equity, there seems to be no more reason for setting aside the Zemindar, in order to admit an inferior manager to engagements with Government, than for discontinuing the interference of the inferior manager, in order that the Zemindar may have direct communication with the cultivators or their representatives. In either case, compensation should be given proportioned to the interest set aside.

178. Where, indeed, zemindarries may be so large as to render it necessary for the Sudder Malguzar to have recourse to the system of under-farming, a special ground will exist for desiring the subdivision of such extensive domains. But even in this case, the good of the country would probably best be consulted by vesting the management of the several villages in distinct persons, more nearly connected with the Ryots than the Talookdars.

179. Under this consideration, the admission of the Mocuddims, as proposed by Mr. Stirling, would appear to be desirable, though care must be taken lest they are allowed too extensive privileges to the injury of other individuals or classes.

180. Mr. Stirling appears justly to conceive, that the muzcoory Mocuddims, or those who paid their revenue directly to the Aumils, and who have subsequently been admitted by our officers to engage as proprietors, did in fact enjoy no higher species of property than those Mocuddims who accounted for their collections to intermediate officers. It is still more satisfactorily shewn, that those persons who purchased the mocuddimmy from the Talookdars or other superior officers, possessed no better claims than the hereditary Mocuddims into whose class they were thus admitted, though the latter rested their title on prescription, not on deeds of purchase. But since Clause 9, Section 5, Regulation XII, 1805, appears distinctly to limit the Mocuddim's right of entering into engagements with Government, in cases where there was a proprietor forthcoming, to those who had, for upwards of five years preceding the conquest, paid the revenue of their villages directly to the Aumils, the Zemindars and Talookdars who were admitted to proprietary engagements under that law, and especially those who purchased at Government sales, might justly complain of Mocuddims not falling within the above description, should be separated from them, without their receiving full compensation for the loss of any advantages which they are legally entitled to derive from the villages managed by such Mocuddims.

(Sic Orig.)

181. Mocuddims falling under the above description (and the number will probably be considerable) are clearly entitled to separation; and though, in all cases wherein any one may be deprived of perquisites or profits legally possessed by him, his Lordship in Council deems it equitable to allow compensation, yet it is clear that the auction purchasers, who bought subject to the operation

operation of the clause cited, can have no peculiar title to resist the admission of such Mocuddims to direct engagements.

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182. The question of separation ought, his Lordship in Council is clearly of opinion, still to rest, in the first instance, with the Revenue officers, to whom, indeed, the decision of the point must be confined, until Government is further prepared to declare the principle by which the matter (in its nature one of arbitrary regulation) is to be determined.

183. As already observed, care must be taken, in cases where the Mocuddims may be admitted to engagements, that they are not allowed privileges beyond what properly belong to them, to the injury of subordinate holders or co-sharers.

184. There appears reason to apprehend that, under the decree of the Sudder Dewanny Adawlut to which Mr. Stirling refers, the Mocuddims may have been allowed too much; not only because, consistently with the Bengal code, no provision was made for the Zemindar when deprived of the management, but because in Behar at least there ought to have been inquiry to ascertain whether the Mocuddims were sole proprietors, or only the representatives of a class of proprietors vested with equal rights.

185. Where the Mocuddims have been dispossessed of their lands and have retained no acknowledgement of their Mocuddimmy right, his Lordship in Council is not aware of any sufficient reason for exempting their claims from the ordinary rules of limitation. Where possession has been retained, it would appear inequitable to bar the right to separation on account of the past settlements with others, since our system has obviously not been such as to afford adequate opportunity for the assertion of claims to engage.

186. It is justly observed by Mr. Stirling, that the mere term of Malik or malikana cannot be taken to evidence any particular extent of proprietary right, until the nature of the interest to which they apply is accurately ascertained; and there is reason to believe that the Mocuddims are sometimes denominated Maliks of the mouzah, when it is merely designed to speak of them as the managers and masters.*

187. Hence the necessity, in each case, of minute inquiry into the actual state of property, and hence one ground for the fixed determination of Government to allow of no general statements, however respectably supported, to supersede such minute investigation.

188. Assuming the facts as stated in regard to the Mocuddims of Cuttack, it is to be observed, that the admission of those persons to engagements is a question of expediency, not of right. All that they can absolutely demand is security for their existing privileges; the remark above stated, in regard to Zemindars and Talookdars, applying equally to those persons in their relation with Mocuddims.

189. Where Mocuddims may have been or may hereafter be admitted to engage with Government, it would seem to be necessary distinctly to provide for the cases of future succession.

190. The class of Mocuddims who are denominated Zatee will, of course, be carefully distinguished, that they may be confined to their proper sphere, whether as agents of the Sudder Malguzar, or as representatives of the village community.

191. With respect to the villages denominated pay khoost, *viz.* those in which the Talookdars are said to have collected the rents of the several Ryots through the agency of a Karjee or Putwarry, his Lordship in Council presumes there existed no class of hereditary managers between the Ryots and the Talookdar.

192. The precise circumstances of such villages are not, however, fully explained; and though denominated pay khoost, the term is not stated to imply the entire absence of resident cultivators. The rights of these, therefore, will have to be investigated and secured. So, also, if the village accountant or watchman

* It is so in the treatise referred to by the Board of Revenue for the Central Provinces.

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watchman shall be found to possess a hereditary right in lands or official perquisites, the particulars must be noted; and where they may not possess such advantages, it will be expedient to make a distinct provision for them at the time of settlement.

198. The observations above stated in regard to the hereditary Mocuddims, would appear to apply, for the most part, to the Padhans of Khoordah and the adjoining pergunnahs, unless where it shall clearly appear that those possessed no fixed interests.

194. In Khoordah, indeed, it is stated, that these persons were in fact merely servants of the Rajah, holding at his pleasure. But it must be recollected that *the Rajah was, like the other Gurjat chiefs, rather a tributary chief than a subject Zemindar. His right of dismissing the Padhans and Bhooees may probably have rested on the same grounds with that exercised by the Government itself, to be exerted, like all prerogatives of a sovereign, only on due cause, not like the arbitrary will of an individual in regard to his private servants.*

195. That the Pudhans and Bhooees possessed some permanent rights, of which they could not justly be divested without adequate cause, appears probable from some of the facts mentioned by Mr. Stirling; particularly from the sale of their official perquisites and office lands, and from the proceeding held by Mr. Græme in regard to Limbaee, and the distinct mention therein contained of the wuttun of the parties.

196. The circumstances of these persons must therefore be the subject of particular inquiry

197. With respect to the Malguzars (Karjees and others) who were admitted to engage for lands of which they had only the temporary management, such mehals appear to be of small extent; and, provided care be taken to protect the Ryots, there would not appear to be any sufficient reason for desiring to undo the arrangement, however erroneous the conception under which it was adopted.

198. In regard to the Poorsettees, who appear, in some cases, to have been converted from elective representatives or officers into permanent engagers for the putnas, by whose inhabitants they were chosen, the facts are not sufficiently explained to enable his Lordship in Council to say how far any change is now desirable in itself, or desired by the people.

199. The holders of khureedah lands, if possessing, as is stated, an absolute right of property in their respective tenures, are entitled to separation on the general principles of the existing code, and ought to be separated, if desirous of being so, otherwise the number and nature of these tenures are such as that the general admission of them to engagements may certainly be attended with considerable inconvenience; and it ought apparently to be peculiarly easy, by a proper record of their possessions, to afford to them full security against exaction by the Sudder Malguzars.

200. In regard to the sasun villages, which are stated to be possessed by colonies of Brahmins, all enjoying equal rights of property, his Lordship in Council is not immediately prepared to decide whether any or what change should be made in the system of management heretofore pursued. They appear to differ little from the putteedarry and byachara villages of the Western Provinces.

201. The Regulation proposed to be enacted, will apparently afford to the Revenue officers the means of settling all the most important points, relative to the rights and interests of the people, that are detailed in Mr. Stirling's report. As the several cases arise, the particulars of each will be fully developed; and as it is the design of his Lordship in Council that all cases involving general principles not settled by Government on a full consideration under the rules of the approaching settlement, should be distinctly submitted to the Governor-General in Council, notwithstanding any law or resolution heretofore passed, it must be clearly understood that all past decisions and orders founded on general reports are to be regarded as liable to future revision.

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202. His Lordship in Council must, at the same time, express a high sense of the value of the paper prepared by Mr. Stirling, which has thrown a strong light on the circumstances of the province, and is calculated essentially to aid Government and the Authorities at home, in the consideration of the course to be hereafter pursued in the administration of its revenues.

203. The evil of exaction noticed by Mr. Stirling will, his Lordship in Council would hope, be much diminished by the mofussil settlements to be hereafter made. Any more direct rules for preventing it will belong rather to a Regulation touching the collection of revenue and rent, than to that which relates merely to the settlement; and on the former his Lordship in Council expects to receive a communication from the Boards of such provisions as may appear advisable.

204. With respect to mortgagees, his Lordship in Council conceives there is no objection to the admission of such persons to the management of the estate mortgaged, when agreed to by the mortgager or decreed by the court, whether at the time of settlement or otherwise; and though such an arrangement cannot, of course, be allowed to relieve the estate from liability for the Government revenue (the mortgagee being, in effect, the representative of the mortgager), yet it will be proper to provide that the benamee purchase by a defaulting mortgagee shall induce a forfeiture of the rights of that person without affecting those of the mortgager.

205. But this point, also, though as being discussed in Mr. Stirling's valuable report, his Lordship in Council has deemed it proper to notice it, does not appear to be immediately connected with the question of settlement.

206. In regard to Cuttack, his Lordship in Council will only further observe in this place, that, as stated by the Commissioner, it appears to be essentially necessary to the well-being of the country, that the Rajah of Khoordah and the proprietors of the pergunnahs Chowbeescoond, &c. should, for a time at least, be excluded from the management of their zemindarries, since it can scarcely be doubted that their admission would miserably destroy the improvement which has been so happily effected. The same principle will probably require to be acted upon in other quarters, and it will therefore be proper to make a general provision on the subject.

207. The Boards are already aware of the wish of Government, that special measures should be taken to secure the Putwarries and village police in the enjoyment of their proper dues, and to require the execution of their proper functions. If the amount payable to the Putwarry be carefully ascertained and recorded, and if the Revenue officers act up to the determination of protecting those officers in the discharge of their duty and of punishing their neglect, his Lordship in Council would conceive that little or no alteration in the existing law will be necessary. Duly enforced, that law would appear to provide for every thing which could be attained, under an express declaration that the Putwarries were public officers; and if it be not so enforced, it may be doubted whether the appointment of Putwarries by Collectors would render them more efficient, while it might certainly render them mischievous.

208. His Lordship in Council will, however, be very ready to consider favourably any suggestions for improving the system.

209. The Governor-General in Council will also be fully prepared to receive favourably any distinct suggestions calculated to render the office of Canongoe more efficient and generally useful.

210. But his Lordship in Council is disposed to doubt whether that object would be promoted by remunerating the Canongoes in the form of a russoom to be collected from each village, as appears to be suggested by the Central Board.

211. With respect to the course of proceeding to be followed by the Revenue officers, and the powers to be vested in them when making the settlement, as proposed, these points have been already partially noticed in considering the measures to be adopted on the expiration of the existing leases. Some further remarks, however, appear to be necessary.

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212. On the former point, his Lordship in Council approves generally of the scheme which both the Boards of Commissioners have proposed, *viz.* that the native officers shall, in the first instance, be required to effect a minute investigation of the several matters to be determined and recorded at the settlement; and that the Collectors, or other officers exercising the powers of Collector, after carefully arranging and recording the accounts and statements so furnished, shall proceed to the several villages for the purpose of making the settlement on the spot, of determining disputed claims, and of taking engagements from the persons who are to be admitted as parties to the settlement.

213. It appears, however, to his Lordship in Council, that the duties of the Collectors and other European officers should not be confined to any loose or general inquiry into the accuracy of the information and accounts furnished by the native officers; but that they must adopt such measures and examine such persons as may be necessary to justify the admission of the accounts and statements furnished by the native officers, where admitted, and their rejection, where rejected, on solid grounds, such as would serve for the foundation of a judicial award. So also, in regard to all facts recorded by themselves, the best evidence procurable ought, in every instance, to be procured. Any general statement, unsupported by specific proof, must be utterly rejected, and estimates or conjectures founded on a variety of doubtful information, if at all admitted, must be admitted only at their real worth.

214. Further, it is the desire of Government (and, if fulfilled, nothing can tend more to general accuracy), that in all practicable cases, pottahs shall be granted to each Ryot; or, at least, that a distinct register should be prepared, specifying lands held by each and the conditions attaching to the tenure.

215. The Collectors will, of course, understand that, however desirable it is to render the engagement of the cultivators specific, both as to land and rent, it is not intended to force things unnaturally to this issue.

216. In many cases, the objections of the Ryots themselves to engage permanently to cultivate a given extent of land will probably be found insuperable; and, in such instances, it may not be practicable to do more than to prepare a general schedule, specifying the rates and conditions on which the land is to be cultivated.

217. Gradually, it may be hoped, with the increase of substance and the sense of security, the cultivators will recognize the advantage of distinct engagements; but, in the first instance, even should their objections appear to be founded in ignorance and prejudice, they must not be lightly set aside.

218. In all cases, indeed, a careful advertence must be had to the circumstances of the village, and to the character of the classes and persons by whom the land is owned and occupied, before we attempt to act on any general rule.

219. In regard to the powers to be exercised by officers making settlements, it appears to his Lordship in Council to be expedient generally to adopt the rules contained in the Draft which was circulated on the 14th February last, with some modifications.

220. The Acting Commissioner in Cuttack has expressed a decided opinion in favour of the expediency of those rules.

221. The Senior Member of the Western Board has also expressed a general opinion in favour of the provisions of the Draft, though suggesting some important points for discussion, which it will be proper here to notice.

222. His Lordship in Council observes,* that it was the wish of Government that the settlement of all estates of which the present Malguzars might relinquish the management, as well as of all estates now held khas or let in farm, should be made in the careful and detailed manner generally prescribed; and his Lordship in Council hoped that the number of such estates would not be so great as to prevent the Revenue authorities from accomplishing that object without risk to the Government revenue; and it was, of course, intended that the re-settlement of these estates should first be taken in hand.

223. To

* Paragraphs 4 & 5.

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223. To provide, however, for cases in which the Revenue officers may not have it in their power to make a revised settlement in the detailed manner proposed, and in which it may still appear expedient to conclude intermediately fresh engagements for the payment of the Government revenue, through a Sudder Malguzar or farmer, it may be advisable to allow the Revenue officers to conclude settlements in the ordinary mode: but when that may be done, and the jumma may be adjusted without the detailed investigation desired, it will be proper that the leases granted should not exceed the period of five years. His Lordship in Council trusts, that the instances may be few in which such an arrangement will be necessary.

224. His Lordship in Council has already stated his concurrence in the opinion expressed by Mr. Ross,* that in some instances it will be expedient to grant leases for longer periods than are to be generally given, or are authorized in the case of farming. He will take this opportunity of intimating his hope, that a recourse to farming may be of very rare occurrence, and that the system of khas management may, where necessary, be pursued free from the abuses which have hitherto too generally prevailed.

225. As above remarked, Government is precluded from authorizing any measures calculated to pledge it to the system of a perpetual settlement.† The suggestions contained in these paragraphs will be specially brought to the notice of the Authorities at home, with whom the determination of the question now rests.

226. The careful definition of limits being to form an essential part of all future settlements, his Lordship in Council does not conceive that the provision herein quoted is liable to the objection stated.‡ It must be unnecessary to observe how essentially litigation between individuals will be checked by the fixing of boundaries; and as it will be at the option of Government to urge or relinquish any rights it may possess on the ground of towfer land, his Lordship in Council cannot anticipate the occurrence of hurtful litigation from a provision which goes merely to render more precise and distinct the nature of the contract entered into with the Malguzar, and thus to facilitate the successful assertion of the Government rights when it may be thought proper to assert them.

227. His Lordship in Council will take this opportunity of remarking, that he has noticed with much approbation a rule common to the instructions framed by both Boards for determining precisely the value of all land in dispute, so as to admit of the immediate adjustment of the revenue on any change of possession.

228. His Lordship in Council considers it to be well established,§ that the Native Governments, in the exercise of their recognized prerogative, were in the habit of making grants of unappropriated waste land; and the rule which reserves an allowance of ten per cent. in the amount payable to Government, with other privileges and perquisites to which, by the custom of the country, the owner of waste so assigned could claim, does not appear, therefore, to be open to any sufficient objection. Ordinarily, indeed, his Lordship in Council would be disposed to consider the assumption to be justly open to Government, that wastes unappropriated are the property of the state, unless the contrary can be clearly shewn, the proof resting with the Zemindar; and, arguing from the analogy of extensive principalities, our Revenue officers appear, in several cases, too easily to have admitted indefinite claims to waste, on the part of persons whose property ought to have been distinctly restricted to the limits assigned to them by the public records.

229. It is not, of course, intended to interfere with uncultivated lands necessary for the pasturage of cattle; and attention must be paid to the sources whence the cultivators derive the instruments of husbandry. On the other hand, an undue encouragement must not be given to the breeders of cattle by an exemption from rent.

230. Some provision for regulating the grant of malikana, with reference to the interest of the parties, appears to be indispensable,‖ and his Lordship in Council

* Paragraph 6. † Paragraphs 8 and 9. ‡ Paragraph 10.
§ Paragraph 11. ‖ Paragraph 12.

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Council would hope that, when the circumstances of the several mehals are properly developed, no serious difficulty will be experienced in adjusting the matter under the proposed rules. His Lordship in Council, at the same time, trusts that, under the system of moderation to be hereafter followed, the cases of recusance will be rare.

231. The rule in question was prepared with full advertence to the Draft submitted by the late Members of the Board, Sir E. Colebrooke and Mr. Trant, by the former of whom the plan explained in the printed Resolution of the 22d December 1820 was generally approved.

232. His Lordship in Council observes,* that the rule referred to in this paragraph is in substance the same with that which was proposed by the late Mr. S. Waring, with especial reference to the byachara tenures of Bundlecund. It will be seen that it is confined to cases wherein, by the custom of the country, the several sharers may be liable to the periodical adjustment of the jumma, with reference to the extent of their lands and the quantity in cultivation. The objections of Mr. Ross, which proceed upon the supposition that the different portions (puttees or bherees) of the mehal are held subject permanently to the payment of fixed proportions of the Government jumma, would not therefore appear to apply.

233. The rule in question was designed by Mr. Waring purposely to meet a case not provided for in the existing Regulations. These seem to recognize only three kinds of joint estates.

1st. Where the lands are held jointly (every Ryot paying rent to every sharer in proportion to his share), but the Government jumma payable by each sharer is fixed: a mode of tenure apparently unknown in the Western Provinces.

2dly. Where the lands possessed by the sharers are distinct, but the quota of revenue payable by each is undetermined.

3dly. Where the land possessed, and quota of revenue payable by each, is ascertained and permanently fixed, but the sharers are jointly responsible to Government.

234. The byachara tenure has always been represented as having this peculiarity, that although the lands possessed by each sharer and body of sharers, and the quota of jumma payable by each, were distinctly ascertained at the period of settlement, they still continued liable to repartition, either by private agreement or on the intervention of the Aumil, whenever the jumma payable by any one became greatly disproportioned to the relative value of his lands.

235. At a very early period after the acquisition of the province, the inconveniences attaching to such a tenure were fully stated, and it appears to have been intended by Government in this, as in all other cases where the lands held by the different sharers were distinct, to make a separate settlement for each division of the mehal. Where, however, the village association continues unbroken, his Lordship in Council would be disposed to doubt the expediency of introducing any immediate change, such as would result from considering the several thokees or bherees distinct estates: more especially if the settlement, perpetual or for a long term of years, included the uncultivated land.

236. The principle stated by Mr. Ross, if pushed to its full extent, would indeed lead to a separate settlement, and the interchange of engagements with each sharer: and would thus, in many cases, go to establish a system of ryotwar management, of which the expediency may be doubted, however desirable it may be that the settlement should include the ascertainment and record of each Ryot's holding, and should in that sense be ryotwar.

237. In other cases, where the different divisions of the mehal may be distinct, and there may be no reason for maintaining their joint responsibility, the plan proposed by Mr. Ross would be unobjectionable and proper.—To a certain extent, therefore, it will doubtless be expedient to act on the principle proposed by that officer.

238. The

* Paragraph

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238. The point, however, being one essentially affecting the question of the rights and privileges to be bestowed, and obligations imposed through the admission to engagements, will be more fully considered as individual mehals shall be presented with all the circumstances belonging to them. If it shall be found that the privilege of obtaining a repartition, in the manner above indicated, is little prized, or has practically ceased to be enforced, his Lordship in Council would not wish to restore it.

239. The facts and observations stated by Mr. Ross in support of the proposition for rendering all suits regarding land cognizable exclusively by the revenue authorities, appear to claim the most deliberate consideration.

240. On the whole, however, his Lordship in Council considers it expedient to adhere to the system proposed in the Draft, rather than at once to introduce so extensive a change as that of taking from the courts of judicature all cognizance of suits regarding lands. Such a system would, indeed, go considerably beyond what prevailed when the Mal Adawluts existed, since various claims regarding landed property were excluded from the cognizance of these tribunals; and his Lordship in Council fears that the sudden and general introduction of it would be attended with many serious inconveniences. The difficulty of drawing a clear distinct line of separation between the Mal Adawluts and the ordinary courts would be considerable, and the risk of a clashing of authority must be proportionably great.

241. If, too, as stated by Mr. Ross, the people in the Ceded and Conquered Provinces are so little used to apply to the courts, it must be expected that the decisions of the Collectors will generally be conclusive. To give them more force, it will be proper to require that, in all cases of appeal from such decision, the proceedings of the Collectors shall be regularly filed in the Adawlut, and fully considered by the Judge, in the same manner as in ordinary cases of appeal from one court to another. Decisions by arbitration are, it will be seen, to have the full force of a regular decree.

242. Should any practical inconveniences be found to result from the operation of the proposed rules, his Lordship in Council will be fully prepared to reconsider the subject. The application of them will assuredly not oppose any obstacle to the ultimate adoption of the plan proposed by Mr. Ross.

243. The chief objection urged by the Central Board applied to the extension of the settlement of Goruckpore, which has been already considered.

244. The Senior Member also generally expressed doubts as to the rule applicable to waste land; and likewise intimated in a general manner a question, whether any rules touching malikana were required beyond those enacted in Regulation VIII, 1793. The first point has been already noticed; as to the second, it appears to his Lordship in Council, that the very principle of the new settlement, which aims at the ascertainment and record of all the varieties of proprietary interests attaching to land, implies the necessity of further provision regarding the allowance to be assigned in consideration of such interests. Such a necessity was, indeed, recognized by the Board of Commissioners (Sir E. Colebrooke and Mr. Trant), when in 1818 they submitted the draft of the Regulation, with reference to which the proposed rules have, as above intimated, been framed.

245. A further modification of the provisions contained in the above law has been suggested, as will be hereafter noticed in the orders passed by the Central Board itself, in the case of one of the mehals, in regard to which they have submitted detailed statements.

246. On the observations submitted by the officiating Junior Member, his Lordship in Council conceives it to be unnecessary to record any remarks beyond those contained in a preceding part of this Resolution. For the most part, indeed, the opinions of that gentleman, and the facts stated on which they rest, are presented in a manner so indistinct as to preclude any regular examination of them. With a very favourable opinion of Mr. Newnham's merits as a Revenue officer and a full confidence in the goodness of his intentions, his Lordship in Council must regret that he should not have more

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maturely considered the substance of his communication, and that he should not have rejected much that is unsuitable to the occasion.

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247. A free and candid exposition of their sentiments, his Lordship in Council must ever expect and require from the different Boards, as a duty no less sacred than that of the zealous prosecution of the plans on which Government may finally determine: but to render such discussions practically useful, it is essential that no general principle should be announced, until the grounds on which it may have been adopted shall have been carefully examined, and that both facts and principles should be stated in plain and simple language.

248. It will remain to be considered hereafter, in what places the Collectors shall be vested with the general powers provided for in Section 20 of the Regulation.

249. At present his Lordship in Council will only express his opinion, that in Bundlecund, and wherever the system of byachara and putteedarry tenure prevails, there it will be particularly expedient to give to the Revenue authorities general powers of investigation and deciding cases of the nature specified; for, in such quarters, the deficiencies of the existing law appear to have been most seriously felt.

250. His Lordship in Council does not conceive that it can be necessary to enter very minutely in this place into a discussion of the nature of the information to be acquired, the points to be settled, and the records to be formed at the ensuing settlement. All the most material matters, indeed, have been already noticed in the Resolution of the 22d December 1820. The circular instructions and perwannah issued by the Central Board appear well calculated to provide for the full completion of the inquiries therein indicated, and are very creditable to the zeal and intelligence of their author. It will be very useful that the several leading Revenue authorities should communicate to each other the views entertained by them in regard to the most important points relating to the ensuing settlement. Copies of the above-mentioned papers will accordingly be sent to the Board of Commissioners for the Western Provinces and to the Commissioner in Cuttack; and all reports received from, or orders issued to any of these authorities, on subjects of a general nature, will hereafter be communicated to the others.

251. A few observations occur on the subject of the papers now referred to.

252. The main object being the ascertainment of facts, care should be taken that all observations of a general nature, and all arguments on the points stated for inquiry, should be so stated as to guard against a danger which must always more or less attend such communications, *viz.* that of their leading the executive officers to shape their reports according to what they may conceive to be the notions of their superiors. This must, of course, be particularly necessary in a perwannah to native functionaries. The caution seems scarcely to have been sufficiently observed by the Central Board.

253. Further, the remarks contained in the papers in question touching rents, have in some degree that defect against which his Lordship in Council has above entered a general caution, *viz.* a want of clearness and precision as to the facts stated and the inferences drawn from them.

254. In general, however, those instructions are much approved by Government; and his Lordship in Council conceives that it will be very useful, as proposed by the Board, to circulate among the native officers copies of the work which they have made use of in preparing them.

255. The injunction against requiring native officers to use artificial forms to which they are not accustomed, seems to be judicious, though assuredly the use of tabular statements are far from unknown among them, and of the dowls or estimates obtained in the past, the great defect was that the authority for their contents was not given.

256. It was, of course, highly proper that the attention of the executive officers should be especially called to the importance of ascertaining both what rent is payable or paid, and by what principle the amount demandable is adjusted, and it would certainly be very desirable, as stated by the Board in their

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their circular instructions, if a common rule could be laid down. This, however, his Lordship in Council is disposed to think cannot be effected, and nothing could be more mischievous than a rash attempt to force things into an unnatural uniformity.

257. If, indeed, as the Board themselves, with all other authorities, admit, rents vary in every village, not merely with the diversities of soil and crops, but also with reference to the caste of the cultivator, the inference to be drawn is, that no common rule can be laid down, and that the failure of past attempts to settle the matter is chiefly to be attributed to the desire which the public officers have had to render that simple and uniform, which is in its nature various, and to their impatience of the detailed investigation by which alone accuracy can be secured.

258. The Board observe, "A corn rent, either by actual division of the "produce or an annual composition, as in the case of tythes in England, "would seem the simple foundation of the revenue system."

259. Now, even if this were admitted, it would still remain to inquire in each case, how the rate of division and the terms of the composition were adjusted: an inquiry that must obviously involve the investigation of the facts touching each village and every field in it.

260. But though the Board appear to consider the principle stated by them to be indisputable, his Lordship in Council is not aware on what evidence they have admitted the allegation.

261. In Bengal, from the most ancient times of which we have any clear accounts, the system of money rates would appear to have prevailed, and in none of the provinces would the system of division seem to have been universal. To what period the Board design to refer by the term ancient times and the later periods of the Mahommedan power, does not appear; but his Lordship in Council apprehends, that the endeavour to go back to times when any general or systematic rule of division existed, would lead us far beyond the limits with reference to which the existing rights of the people will have to be settled.

262. Some of the statements contained in the 18th paragraph of the Board's circular letter dated 4th December 1821, would appear to be put too generally: for the classification of crops, as zubtee and umlee, will apparently be found to differ in different quarters; and the reports of Mr. Wilder of Ajmere, which detail the rents derived from every species of cultivation, would seem to contradict the notion that zubtee rents were fixed at the rate of the highest rents obtained from corn-lands.

263. The extra cesses, too, referred to by the Board, unless the mode in which they were regulated was specifically ascertained, would appear to be fatal to any attempt at tracing the money-rates to a fixed principle of a division of the crop.

264. If, indeed, the Board meant merely to state the historical fact, that in old times the system of division very generally prevailed, and that the same system will still be found extensively prevalent, especially in tracts little advanced in improvement, his Lordship in Council would not be disposed to object to the statement. But care must be taken not to deduce from the fact, or from any thing stated in the present or former Resolutions of Government, conclusions inconsistent with the existing state of things, which must be diligently investigated and fully and candidly explained.

265. It may be proper to observe in this place, that even in regard to rents adjusted on the principle of dividing the produce, an essential distinction must be drawn between those which are fixed by an uniform rule of division, as in the case of tythes, and those which are determinable by rules of division varying according to the circumstances of the land: and further, both those descriptions are to be distinguished from rents payable in kind, but of which the quantum is settled.

266. In like manner, money-rents essentially differ, inasmuch as they may either be fixed with reference merely to the extent and value of the land, a given sum being payable for a given quantity (as is most desirable), or may be regulated

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regulated with a joint reference to the extent of the land and the nature of the cultivation. In either case, the adjustment may be more or less detailed, by which a further variation will be introduced into the form of the engagements entered into by the cultivators; but whether the whole tenure of a Ryot is assessed at one rate or each field separately, the principle remains the same.

267. With respect to pergunnah rates, his Lordship in Council does not entirely comprehend the scope of some of the Board's observations.

268. They justly observe, that in order to apply such rates to the present times, a full advertence must be had to the coins and weights current when they were established. It is not, however, apparent why, as inferred by the Board, these rates must have been intended to serve as a security to the Ryots, because, as they state, deductions for unproductive lands were annually allowed. The more natural conclusion would seem to be, that those rates were meant merely to check the payments of the Malguzars or officers of collection into the public treasury. For this purpose, an average on the aggregate lands under their management cultivated with each crop might naturally be struck, in the manner indicated in the Institutes of Akber: but his Lordship in Council has already had occasion to state his doubts, how far, unless under very peculiar circumstances, any rates so fixed could be applicable to individual villages and fields.

269. If, however, the remarks of the Board were designed merely to point out subjects of inquiry, as was probably the intention, the discussion would appear to be unobjectionable. But his Lordship in Council must deprecate any attempt to prescribe any general rule, hastily or arbitrarily adopted, under the notion, that the establishment of a general principle will supersede the necessity of laborious and detailed inquiry. For that must only be assumed to be generally true, which is proved to be so by a careful induction of particulars.

270. So although, as is indicated in the preceding part of this Resolution, the Governor-General in Council is well disposed to adopt the opinion which the Board entertain, that the rent payable by the resident Ryots is, and ought to be regarded, as the assessment fixed by or on behalf of Government, out of which the intermediate Malguzars are to derive their authorized profits; and is of opinion, that every settlement ought to be a ryotwar settlement, whatever form of management may be afterwards adopted, still it is the desire of his Lordship in Council that the matter should be regarded as fully open for future discussion.

271. It appears to his Lordship in Council to be questionable, whether, as is apparently prescribed in the perwannah, a recourse to measurement preliminary to settlement should be left discretionary with the Tehsildar, to depend on his opinion of the authenticity or otherwise of the papers furnished to him. On the contrary, his Lordship in Council is disposed to think that measurement should be the general rule, the native officers being held peremptorily answerable for its accuracy.

272. His Lordship in Council understands it to be intended, by the direction contained in the concluding part of the paragraph now referred to, that the detailed papers of measurement, exhibiting the extent of each field, are to be prepared by the native officers and submitted to the Collector, and not merely abstract statements. The point, however, is left (probably in the translation only) somewhat indistinct, whereas it should be clearly understood and uniformly acted upon.

273. It is more important to observe, that there seems to be scarcely sufficient stress laid on the necessity of explaining fully and explicitly the authority on which all facts may be stated, without which, of course, all statements must have comparatively little value.

274. The great importance, especially of referring, as far as practicable, to deeds of sale and transfer, in proof of the extent of interest possessed, which has been very happily attended to by Mr. Stirling, is not sufficiently insisted upon. Further, it would not appear to be prescribed with sufficient distinctness, that all parties interested should have an opportunity of attending, and that all matters recorded should be fully attested.

275. In

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275. In the perwannah in question, the Board appears purposely to have omitted any detailed instructions touching the relative rights of the Sudder Malguzars and intermediate classes of proprietors; and this is particularly a matter on which it would probably be unsafe to trust much to the native officers. Still there would be no objection to the requisition of information, and the history of most of the talooks particularly is probably well known to the Canongoes. On this subject it will be useful that the two Boards should communicate together. His Lordship in Council does not conceive that there is any sufficient reason to stop the proposed inquiry in regard to hired labourers and slaves. With respect to the first, the objection of the Central Board seems to be altogether unsatisfactory. They state that, as Revenue officers, they can recognize only two shares in a crop, that of the state and of the Ryot, and propose to force the husbandman who now cultivates his land by hired labour "to put his own hand to his own plough." The very first village they enter appears, however, to shew that their principle is altogether inapplicable to the existing state of things; and though the parties may be unreasonable in their expectations of profit from lands so cultivated, the course which the Board propose to follow would scarcely be more reconcileable to reason, and would be quite inconsistent with the leading principle on which his Lordship in Council desires to see the settlement made, *viz.* that of avoiding all sudden, and especially all irritating changes.

276. With regard to slaves when occupied in the labours of husbandry, and to such only the inquiries of Government were directed, there would appear to be no reason for not recording their number and condition. If there prove to be none such, his Lordship in Council will be very happy to learn that the authority on which the prevalence of slavery, both in Behar and the Western Provinces, has been stated, was mistaken. The question is one of fact, on which, whatever may be their general impression, the Board are plainly not yet prepared to pronounce. Into the condition of slaves employed as domestic servants, it is not, of course, intended that any inquiry should be prosecuted.

277. His Lordship in Council has noticed the above points, through an anxious desire that nothing should be left undone that may be calculated to secure fulness and accuracy of inquiry, and must repeat his high approbation of the instructions in question.

278. As far, too, as can be judged from the two small estates of Russoolpore Gopalpore and Simra Manick Chuck, these instructions would seem to be well understood and successfully followed; though the proceedings submitted are liable to the objections, that they do not explain distinctly how the facts stated were ascertained, and do not embrace a detail of the mofussil jummabundy.

279. This last omission, however, may be attributable to the peculiar circumstances of the mehals; or it may be supplied in more detailed records not submitted to Government.

280. In reviewing the statements, it may be useful to notice some general questions which will require to be determined, before a final settlement of the country can be made; and there are a few points of detail besides those remarked on by the Board which, as accuracy is most desirable, and as these have been submitted as a sample of the work, it may be useful to notice.

281. First. In respect to Russoolpore Gopalpore, it is observable that in the Persian Kyfeeut, the rate of the paloo lands is stated as if it was the same for all the sorts, which from the English statement and the aggregate of rents is obviously not the case.

282. The number of ploughs specified in the Statement No. 1, is fifty; in Statement No. 2, thirty.

283. Neither statement contains any information in regard to the grain produce; and the lowness of the rent, resulting probably from the backward state of things common to Goruckpore, demands attention.

284. The Ryots being all pay khoost, holding apparently under annual leases, without any permanent interest, there would not appear (the fact being ascertained) any necessity for any measures in regard to private rights, further than

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than may be necessary to secure the land and allowance assigned to the Goreit and the Putwarry; if indeed, in such a case, any interference should be exercised in respect to the latter, and if (the mouzah not being chupperbund) it shall appear necessary to maintain the former.

285. The shares belonging to the two proprietors ought, of course, to be recorded in English as well as in Persian. Whether any limit shall be put to the ultimate division among heirs (whether of the proprietary interests now possessed, or of the advantages to be derived from the contract with Government, or of both), is a point to be considered hereafter, with the general question relative to the subdivision of landed property. The rents appearing to be, as above stated, very low, contrasted with those which prevail in other parts of the country, the difference between a revenue adjusted on those rents and the produce which may ultimately be expected, will be comparatively great; and if the Ryots be, as would appear, merely contract cultivators, the profit arising from the limitation of the Government demand would, unless otherwise specially provided, belong wholly to the Zemindars, of whom there are stated to be two, each possessing a specific share.

286. This, consequently, is one of the simplest cases that can present themselves; yet even here the question of preventing a minute subdivision, by establishing an entail founded on the right of primogeniture, or any more arbitrary principle, appears to involve various and important considerations. The ultimate operation of whatever plan may be suggested must be carefully traced, as well as its more immediate effect on the feelings of the people.

287. Before, indeed, coming to any decision on the above point, it would be necessary to determine how far an extraordinary lowness of rent, arising out of the abundance of unoccupied land in the vicinity, or other causes, shall be held to be a sufficient ground for reserving to Government the right of further assessment; and though, in the present case, the question would seem to lie simply between the two Zemindars and the Government, it will in most other cases be necessary to decide the primary question, how far the Ryots are to be allowed to hold at the existing rates, or to be subject to further taxation as the improvement of the country may render more valuable the produce of their labour.

288. This question would apply to the other mehal, of which the detail has been submitted, *viz.* Simra Manik Chuck. In this the Zemindar would appear to collect as rent a stated portion of the crop, *viz.* one third, the Ryots being further subject to a charge of one sixteenth of their rent for village expenses, and one thirty-second part for the support of the Putwarry.

289. The third collected by the Zemindar is called the share of Government (hissa sircar), and though it does not appear when or how the rate was established, it is apparently recognized as of long standing.

290. The right of the resident or chupperbund Ryots to occupy their lands from generation to generation, subject to the payment of the above assessment, with the free use of pasturage for their cattle and the materials required for constructing their houses and making their instruments of husbandry, so long as they pay the established rent and retain possession, appears to be distinctly asserted, though they are denied the privilege of transferring their tenures by sale or gift, and the houses and instruments of persons dying without heirs are said to fall to the Zemindar.

291. Here then (supposing the facts to be fully ascertained), there is another party besides the Zemindar whose interests will require to be settled.

292. It must first be determined, whether the existing rates have been so authoritatively recognized or permanently established, as to preclude Government from exercising the power of modifying the assessment without their consent.

293. If this be decided in the affirmative, it may be expected that, at no distant period, a considerable net rent will accrue to the Ryots, and some distinct provision may consequently be required for regulating the disposal of the property thus created, as well as that of the zemindarry interests belonging to the Sudder Malguzar.

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294. It is, indeed, very desirable that measures should be taken for converting, as soon as may be practicable, all such rents into a money-assessment; for there can be no doubt that the improvement of the country will be essentially retarded by the prevalence of a system of division, which must necessarily operate to prevent the extended cultivation of the most valuable and most expensive productions. Supposing, however, the rates of rent now payable by a division in kind, when converted into a fixed money-assessment, to remain for ever permanent, such a measure, if adopted in a very backward state of agricultural economy, would doubtless involve a considerable sacrifice of revenue, since the money-value of a given share of the produce derived from any parcel of land must be expected gradually to increase with the progress of improvement. In the first instance, therefore, it would be expedient to give effect to the measure under temporary leases, without relinquishing the right of re-adjusting the money rent at the expiration of the term with reference to the present rule of division; and the completion of such an arrangement generally will, of course, be the work of a long period. In stating, as above, that the rates specified in the statements regarding the mehal in question are low, the Governor-General in Council would by no means be understood as intimating an opinion, that, generally speaking, the demand of one third of the grain produce is insufficient: on the contrary, where any general scale may be adopted, his Lordship in Council would certainly not deem it proper to exceed that rate. But with reference to the stated average produce of each beegah, and to the extent of land occupied by each Ryot, it may be inferred that the cultivation is conducted in a slovenly and inefficient manner, and that the productive powers of the land are not called forth, though it is also probable that the soil is naturally poor.

295. Such a state of things would naturally deter his Lordship in Council from fixing the Ryot's rates in perpetuity, in cases where it may be open to Government, without imputation of injustice, to modify the assessment from time to time: and generally, indeed, the expediency of limiting for ever the payments of the cultivators will require to be very maturely considered, though all must agree in the propriety of relieving them from the evil of an uncertain and frequently varying system of assessment.

296. The rate of interest payable by the Ryots is itself an important item in any calculation of their profits. This is stated in both the villages in question at two per cent. per mensem. Even a higher rate will probably be found to prevail in other quarters. Now, whether this arise from the poverty or bad faith of the Ryots, from the general scarcity of capital, or from the defects of our laws or the insufficient administration of them, there would equally be room to hope that the rate may ultimately be reduced. For the present, the chief point for consideration on this head is, how far it may be expedient to maintain the law by which twelve per cent. is declared to be the legal maximum of interest, and under which our courts are understood to adjudge that amount where not otherwise provided, while, on the one hand, the Government rate is reduced to six per cent., and on the other, the needy debtors in the mofussil are charged at the rate of twenty-four per cent. per annum or more.

297. With respect to the Zemindar, after the interest to be possessed by the resident Ryots and the amount of the Government jumma shall be settled, the adoption of any measures for regulating the future disposal of the management of the mehal and of the profits that will accrue to the Sudder Malguzar, would seem, unless from claims arising out of the public sale, to involve considerations not materially different from those applicable to the case of Gopalpore Russoolpore, the zemindarry interests in the estate being stated to be vested in a single individual, subject only to the rights of Government and of the resident Ryots.

298. The pay khoost Ryots, by whom a portion of the land is occupied, though cultivating on the same rate as the khood khoost, would not appear to possess any rights beyond the term of their contract.

299. The allowances of the Putwarry, Goreit, and Pasban, will of course be settled; and though the circumstances stated by the Collector relative to the mehal would seem certainly to support the opinion that the Putwarry, to be really useful, must be formally declared to be a public servant, as far as the experience

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experience of a single case can be relied on, yet his Lordship in Council is still not satisfied that, even in this case, every necessary object may not be accomplished under the existing law.

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300. If, indeed, the Putwarries can be secured in the enjoyment of their dues, and the exercise of their functions as village officers, not liable to be disturbed or removed at the will of the Zemindar, and subject to dismission by the Collector on any failure to render the accounts required of him (and for all this the existing law provides), it may be doubted whether any more direct interference with their appointment and nomination can be necessary. It should, however, be distinctly made known, that, though the Zemindar possesses the power of appointment in cases where no Putwarry may already be established, nor any rule for the appointment recognized, yet that his right of nomination in no degree whatever implies the power of setting aside the rights or privileges of others.

301. In the discussions regarding this estate, there is one further point of a general nature which it may be right to notice, *viz.* whether the amount of malikana to be eventually allowed to the Malguzar shall be regulated with reference to the assets declared by him, or by the ultimate revenue established by Government.

302. In the individual case, the party would certainly not appear entitled to any indulgence. It would be unreasonable to allow him to share in any improvement resulting from the labours of the Revenue officers, which he has endeavoured to thwart; and any concealment or falsification of mofussil accounts being a breach of the obligations due by Sudder Malguzars to Government, it appears to be equitable, as a general rule, in determining the compensation to be allowed to a recusing Zemindar temporarily excluded from management, to measure the value of the interest from the possession of which he is so excluded, by that which he may himself declare as belonging to his zemindarry, not by the assets which may be established through the better management of others.

303. Provision to the above effect will accordingly be made.

304. It remains only to notice a few points of detail in regard to mouzah Simra Manick Chuck.

305. In the English Statement, No. 1, the aggregate of houses is stated at seventy-one; the detail gives seventy-two. The Persian Statement contains no detail, but gives an aggregate of seventy-one houses.

306. In the English Statement, No. 1, the cultivated land liable to revenue is stated at 639 beegahs. The items detailed in Statement No. 2, amount to 539 beegahs only, the third sort being inadvertently stated at 113 beegahs instead of 213.

307. Further it is observable, that in the schedule annexed to the English Statement No. 2, wherein is specified the average produce per beegah, the value of the produce of a beegah of land of the second sort, and consequently the rent, is stated higher than that of the first sort.

308. The quantity of pasture land required to be reserved has not been stated.

309. The distribution of the land in this village, as stated in the English and Persian documents is singular; for the extent of each of the three sorts of land, gound, ousut, and paloo, is stated as precisely the same, *viz.* 213 beegahs,* and the sub-division is almost equally artificial.

310. In the reply to the twelfth query of the second general head of inquiry, the paloo is stated to be divided into two kinds, but to contain 139 of the one and 74 of the other.

311. In the reply to the first query, the bhat land is stated at 350, and the kuchar at 289, which agrees with neither of the other details under the items of gound, ousut, and paloo.

312. The

* Gound: Bhat, 106 beegahs; Kuchar, 107 ditto.—Ousut: Bhat, 108; Kuchar, 105.—Paloo: Bhat, 105; Kuchar, 108.

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312. The error is probably in the transcript; but the officers charged with preparing such statements must be held under a strict responsibility to avoid all such errors.

313. His Lordship in Council presumes that the Board are satisfied that the original statement of the land is, as it purports to be, prepared from actual measurement, and that it is accurate.

314. The above circumstances might otherwise have excited suspicion ;and it is further to be observed, that while these statements represent both the Goreit and the Pasban, as holding each two beegahs only, the Junior Member states that they are actually in possession of four beegahs each.

315. Even, however, should there be no ground to suspect the accuracy of the statements, which have generally the appearance of authenticity, yet the inspection of these papers referring to two small estates is in itself sufficient to shew, that if records are to be prepared at the settlement so as to enable the superior Revenue authorities to form a clear judgment in the arrangement, and so serve as satisfactory evidence in the courts of judicature, the work must inevitably occupy a long period of years, and that nothing could be more fallacious or mischievous than to rely on documents summarily prepared by the native officers and hastily revised by the Collectors.

316. The course to be adopted by those officers for verifying the statements of the native functionaries, and for ascertaining and recording the rights of the different classes, so as to obviate future disputes, ought therefore to be distinctly prescribed. The investigation and decision of claims to lakeraje lands, which it is very desirable should be united with the settlement, will require special attention.

317. Should the Boards consider it necessary to make any alteration in the existing rules relative to such tenures, so as that the process of investigating and deciding on the claims of Lakerajdars may go on together with the settlement of the malguzarry lands, the Governor-General in Council will expect a distinct report on the subject.

318. At present, his Lordship in Council deems it sufficient to state his opinion, that the two operations should, if practicable, be united. The settlement is obviously the proper time for ascertaining and fixing the extent of all such possessions, and in no hands apparently can the primary cognizance and record of claims relative to alienations from the public rent-roll be so well entrusted, as those of the officers to whom belong the management of the fund whence such alienations are made.

319. Any plan founded on a disjunction of the two functions, and the separation of the lakeraje from the malguzarry land, will probably lead to confusion and embarrassment.

320. It remains to notice the questions relative to the survey which have come into discussion between the Board and Lieutenant Grant.

321. On this subject neither the Board nor Lieutenant Grant appear fully to have apprehended the intentions of Government.

322. On the one hand Lieutenant Grant seems to have considered his commission as extending to matters with which it was not designed that he should meddle; and, on the other, the Board do not seem to have been sufficiently aware of the importance of leaving the Surveyor to proceed in a regular and systematic manner, subject to the instructions of the Surveyor-General. That they should have erred in this respect would not have been a matter of surprise, under the avowal contained in their report that they were not aware of the mode by which the Surveyor-General was to control the executive officer; but the Resolutions passed by Government on the 7th September last were so distinct in requiring a reference to that officer or to Government before they interfered with the survey, that his Lordship in Council deems it almost sufficient again to refer to that paper.

323. If the course of the survey be diverted by partial measurements, the Surveyor-General will certainly not be able to exert any efficient check without a most grievous labour: but if regularly and systematically followed,

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the necessary checks will occasion comparatively little trouble, and the progress of the Surveyor will be comparatively rapid and satisfactory. The advantages of a survey fixing the limits and extent of individual villages are most important, whether for revenue or judicial purposes; but it is also highly important, that such measurements should be connected with the general survey of the district. That connection must be lost if the Surveyor be interrupted in his progress and sent to different quarters, according to the pleasure of the Revenue officers.

324. Moreover, all such interruptions and partial measurements will add essentially to the labour of the survey, and consequently to the time and expense attending the operation.

325. As far as any particular objects desired by the Board can be accomplished without interruption to the general survey, Lieutenant Grant ought, of course, to comply with the directions of that authority, and the reasons assigned by him for not making the measurement of Russoolpore Gopalpore are by no means sufficient. That measurement would not have interfered with the progress of the survey, and on the general question of the expediency of the measurement the Board were the proper judges, and their judgment should have been conclusive with Lieutenant Grant.

326. As to the general conduct of the survey, he is to be guided by the instructions of the Surveyor-General; and if any arrangement proposed by the Revenue authorities shall be such as to interrupt the work, or otherwise to be inconsistent with the orders of the Surveyor-General, a reference to that officer or to Government will of course be necessary.

327. The Governor-General in Council understands that Lieutenant Grant has for some time past been proceeding with his survey under the instructions of the Surveyor-General, and presumes that both the Collector and the Judge will have afforded him every proper facility.

328. His Lordship in Council will now only repeat his desire, that the general course of the survey be not diverted in pursuit of partial and insulated objects.

329. In Moradabad, Lieutenants Bedford and Hadaway, proceeding on this principle, are stated to have made a very satisfactory progress, aided by the support and advice of the civil authorities, and attended by the pergunnah officers. They appear in the majority of cases to have found little difficulty in laying down the limits of villages, or in defining accurately the lands in dispute; and as further practice will suggest various modes of economising labour, there seems every reason to hope that each surveying party will be able to effect in a single season a survey (giving the extent and boundaries of the lands belonging to each village as proposed in the eighth paragraph of the Resolutions of Government of the 7th September last), for a number of villages equal to what can be properly settled in the same period by a single Collector.

330. How far the survey and settlement can advantageously be made to proceed together, was a point specifically reserved for consideration after some experience should be had. It is not necessary now to decide, it being sufficient that the Collector should afford every support to the Surveyor, and that if, in any case, the settlement shall precede the survey, it should be made with a distinct understanding, that where the survey shall shew material error, the settlement will be subject to revision and any concealed lands assessed.

331. With respect to the Surveyor's duty, if Lieutenant Grant conceived that he was to investigate the validity of lakeraje tenures, or to determine disputes regarding boundaries, or to adjust the amount of the Government assessment, he certainly must have taken a strangely erroneous view of the subject. But though Lieutenant Grant does appear to have laid more stress than was intended on matters that were designed to be subsidiary merely to the main object of his labours, and the whole correspondence is somewhat ambiguous, his propositions did not certainly go the length surmised by the Board; at all events, if any misconception has existed, it will now be removed.

332. The main object to which the attention of the officers at the head of each survey should be directed, is that of making a general map of the district, and

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and combining therewith the formation of separate maps of the villages contained in it.

333. After any particular tract is laid down, or whilst that process is in progress, the village survey should be carried on, until the whole space included in the general survey is filled up.

334. The result of the village survey will thus be checked by that of the general survey.

335. In the general survey the position of each village should be fixed as accurately as possible, some remarkable object (a temple or the like) being taken as the point of observation, and specified as such.

336. It will also be an object in the general survey, as far as possible, to regulate the lines of intersection, so that if any discrepancy be detected in comparing the result of the village survey with that of the general survey, the error may be easily traced to its source. The limits of pergunnahs should be particularly attended to.

337. In the village survey, the Surveyors are to begin making separate maps of each village, with the boundaries accurately laid down, and four or five points at least in each square mile. The general features of the country, the cultivated, uncultivated, culturable and unculturable lands, the pastures and forests, or any lands remarkably distinguished from each other, to be sketched in by the eye.

338. Although the minute measurements necessary to determine the extent of fields and the proportion of different kinds of cultivation, or even the exact extent of cultivated and uncultivated land, when the two may be much intermingled, must apparently be left to the native Revenue officers, still the Surveyors will, of course, make it their duty to ascertain these points as accurately as may consist with the general directions under which they may act.

339. The more, therefore, that the lines connecting the observed points can be made to intersect the different parcels of land which it is desired to distinguish, so as to afford means of closely estimating the extent of each, the better; and in regard especially to the proportion of uncultivated and waste land correctness is so important, that his Lordship in Council would wish the matter to be ascertained by actual survey, whenever it can be done without materially retarding the progress of the work.

340. Care will, of course, be taken to distinguish what is actually observed from what is merely sketched in, and the evidence for every fact must be stated. Field measurements by the Mirdahs or others may, perhaps, be carried on at the same time with the survey: the results to be checked by the Surveyor: but the survey must not be delayed by attempting, in this or in any other way, too minute a detail.

341. The Mofussil Revenue officers should attend the Surveyor to mark out the boundaries, setting up flags or the like where there may not already be obvious natural or artificial boundary marks.

342. Where the boundary is disputed between different villages or proprietors, the debateable land ought, if possible, to be marked off by a double line, shewing what is claimed by both parties; natural objects to be particularly attended to in such cases, so as to facilitate future decision. The Surveyor is not to interfere with such disputes unless specially authorized, but only to provide the means of their being afterwards settled by the proper tribunal. In such cases, indeed, it will be proper that the Surveyor should make an immediate report to the Judge and Magistrate, or to the Collector, if empowered to settle boundary disputes. These officers will, of course, take measures for effecting the settlement of the dispute, if possible, by agreement. Such a course appears to have been hitherto followed with great success in the Moradabad survey, many of the disputes being about tracts of land of little value, and maintained chiefly as a point of honour, both parties being ready to submit to whatever was ordered, though resolute in yielding nothing to each other.

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343. The Surveyors must always recollect that their chief business is to afford to Government and the public officers, in the way above described, a general map of the district, and a map of all the villages, shewing their limits and extent, with so many natural objects observed, as that the reports of native officers employed in making a minute measurement, whether before or subsequently, may be effectually checked, or the evidence of a native witness cleared up by a reference to the village map.

344. The Surveyors must be careful, in all cases, to notice the size of the local beegah, and of the standard used in the Collector's office, compared with each other and with English measures.

345. For the above part of their duty the Surveyors are responsible immediately to the Surveyor-General. They are not, unless with express sanction of Government, to be employed or directed by any other authority than the Surveyor-General, in such a way as to interfere with the execution of this primary duty: but, with this reservation, they will, of course, attend to the wishes of the Civil authorities; and where all parties have one common end, his Lordship in Council trusts that no difficulty will be experienced in maintaing the necessary unity of action.

346. Living among the people and in their villages, the Surveyors will naturally have much opportunity of acquiring minute information on all matters touching the land and its owners and occupiers, and generally on all points of statistics. Of these it is very desirable that they should keep regular notes, written on the spot, simply stating the facts and the authority on which the statement may be made; they will thus be liable to afford to the Collectors, the Boards, and Government, much interesting and valuable information.

347. These notes should be kept quite distinct from the field books that are to be sent down to the Surveyor-General, and the preparation of them, though highly desirable in itself, must be regarded as subordinate to the main object, the getting full and accurate maps: and this object the mere general inquiries must not be permitted to impede, unless under special orders from Government.

348. In regard to the rights attaching to the land, the Surveyors have much less to do than with the statistical inquiries, and are not indeed expected generally to meddle with such subjects. If, however, they come across them, it will, of course, be well to note what they learn, carefully specifying their authority for every statement; but on this subject, also, they will not be expected to make any report to the Surveyor-General, unless specially instructed.

349. Even when the survey and settlement are carried on conjointly, the Surveyor must never forget that his main duty is to give a map of the district, and of each village contained in it.

350. He is not to interfere in the settlement making, further than the Board may require; and the Board are to require only what, after consulting with the Surveyor-General, may appear expedient. The responsibility for the due ascertainment of all matters touching the Government assessment or the rights of individuals, is to rest with the Collector, excepting where the Surveyors may be distinctly relied on as authority. As already stated, the Collector's proceedings ought to embrace a record of each field or parcel of land, beginning with the crop on the ground, the fruit on the trees, and the produce of fisheries, pasturage, and forest, or the like, with the cesses levied from all residing in or frequenting the village. He must follow the disposal of them or the price thereof, until he traces them into the hands of persons possessing the unquestioned right of appropriating them as they please, or subject only to special voluntary contract. His inquiries must, therefore, necessarily be very full and detailed in regard to the extent of cultivation, the kinds of produce, the richness or poverty of the land, its capability of improvement, the rates of rent and modes of payment, the nature of tenures, the amount of actual collections; and his records ought to contain the name of every person having a permanent interest in the land or its produce, and the extent of the interest possessed by each; and he must fully set down the extent of all

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all land held or claimed to be held as rent-free, as well as every fact material to the determination of the assessment of the malguzarry land. No such minuteness of detail is looked for from the Surveyor, though of course the facts determined in its progress will serve essentially to aid the Collector in getting at the truth and in checking the statements of the native officers or witnesses, and in some cases the Surveyor's labours may be specially directed to the adjustment of individual claims. But, generally, the Surveyor's notes will be expected to contain only such points as properly belong to the general statistics of the country, though of course the results to which his inspection of the land or his local inquiries may lead will be contrasted with those drawn from the minute investigations of the Collector.

351. With regard to the forms to be observed in recording the information acquired, whether by Collectors or Surveyors, his Lordship in Council observes that, as far as individual villages are concerned, the point is one of comparatively little importance, provided the statements prepared are full and accurate; for where the object is merely to exhibit a number of particulars regarding a single person, class, or thing, it signifies little how the particulars are entered, and the statements relative to individual villages must necessarily embrace many things not susceptible of being exhibited in any one prescribed form.

352. Tabular forms are however essential, when it is desired to state a number of particulars regarding a number of individual persons, classes, or things, and to exhibit the general results. Hence, in bringing upon record the facts ascertained in relation to pergunnahs and other larger divisions, the use of tables is indispensable, whether to shew the different kinds of lands, their extent, produce and rents, or to exhibit the result of a census of the population.

353. Even, indeed, in regard to each village, a tabular form will be useful.

354. Thus it seems desirable to add to the statement regarding produce, a schedule shewing the distribution of all the productive land, according to the articles cultivated in the year of settlement; either divided into sorts, and subdivided, with reference to the different articles grown on each sort, or divided according to the harvests, and subdivided into lands irrigated, lands dependant on the rain, and those again into lands paying a money rent, and those of which the rent is paid in kind. Whichever plan is followed, with or without modification, the result can only be conveniently exhibited on a table. So, also, if it be desired to shew the names of the different tenants, and the kinds and value of the land held by each, or the circumstances of each field, tabular forms will naturally be adopted, and appear generally to prevail with the native measurers and accountants.*

355. His Lordship in Council would, however, be disposed, in the first instance at least, to leave a good deal to the discretion of the executive officers in regard to the forms to be used by them. The first thing is to ascertain the facts; when these are collected, the best mode of recording them, and the results to be deduced, will naturally suggest themselves.

356. It is only necessary to observe generally, that before adopting any particular form of statement, the precise purpose to which it is to be applied should be distinctly considered, and that care should be taken to avoid the confusion which must ensue if we attempt to combine in one statement a great variety of different results.

357. The Revenue Accountants of Bengal appear, in some degree, to have fallen into the opposite error, by multiplying unnecessarily the statements used by them.

358. But their papers exhibit assuredly an admirably distinct account, both of the land and of the revenue chargeable upon it; and however defective those papers may have proved as authentic records (a defect, perhaps, greatly ascribable to the mode in which they have been consulted), it would certainly be

* First sort: Tobacco, opium, sugar-cane, &c.—Second sort: Wheat, cotton, &c.

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be very injudicious to adopt any new scheme, without a careful reference to the existing system.

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359. It may deserve consideration, how far the system of native measurements might be improved by combining with it some of the rules of European practice. In Bengal, the native measurement includes the mention of the relative position of the different fields, though stated rather indefinitely; and there seems to be no reason to think that any difficulty would be experienced in teaching native Aumeens and Mirdahs to prepare a complete set of field books, from which an accurate map might be constructed; the more to be depended upon, if the natives employed in taking the distances and angles remained ignorant of the manner in which the data furnished by them were to be applied.

360. To this subject the attention of the Surveyors ought to be directed.

361. The several Collectors, also, will naturally, in considering what improvements may be made in the native modes of measurement, advert particularly to the system of survey and assessment followed under Lieut. Colonel Munro, a full description of which is contained in the volume of Revenue Papers recently transmitted by the Honourable Court.

362. With reference to the embarrassment arising from the variety of local beegahs, especially when general results are to be traced, and those exhibited in different quarters brought into comparison, it appears to be very desirable, unless the practical objections shall be very serious, that all measurements should be made with a pole or chain of the same length, care of course being taken accurately to make the requisite adjustment between the beegah so assumed, and the local beegah according to which the village rates may have been heretofore settled.

363. The public accounts, at least, should be reduced to one standard beegah, so that in writing of that measure there may be no doubt of the quantity of land meant; and, on the whole, his Lordship in Council is not aware that any better standard can be taken than the ordinary beegah of 1600 square yards, whether with reference to the native measurements, or in view to a ready comparison with English measures.

364. On this question, however, his Lordship in Council desires to have a report of the sentiments of the Boards, on whose suggestion the necessary measures will be taken for securing uniformity and accuracy in the measures used.

365. As a temporary and experimental measure, his Lordship in Council has been pleased to authorize Lieutenant Grant to entertain the establishment noted in the margin.* A short time will determine whether the advantage will compensate the expense, and whether Lieutenant Grant's duties shall be confined strictly to the survey, and to such general notices in regard to the country and the people, as Surveyors are ordinarily expected to submit, without having any special establishment to assist in statistical inquiries.

366. With respect to the spot at which the survey should commence, his Lordship in Council is of opinion that, on the whole, the preference is due to the quarter selected by Lieutenant Grant. It is something in its favour that the Surveyor is acquainted with that part of the district. It is also a favourable circumstance, that in that quarter an immediate addition to the revenue is not looked for, Government being desirous that the survey should not be connected with resumptions or large enhancement of demand.

367. Indeed, his Lordship in Council is disposed to concur in the opinion stated by the late Junior Member (Mr. Martin), in whose minute Amorha was proposed for earliest settlement, that in order to prevent deterioration in the

* One Pundit, at per month..... Rupees 100
Four native writers, at twelve rupees each..... 48
Four Peons, at four rupees each..... 16
Stationery, &c..... 10

Total, per month..... Rupees 174

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the state of cultivation, it is desirable that those mehals from which no increase of revenue is expected should be first settled.

368. The main object is not an increase of revenue; and if there be reason to think that the assessment of Amorha is in some cases excessive, that is itself, his Lordship in Council conceives, a reason for an early revision.

369. Where the assets are abundant and the profits consequently large, there must be little danger of the Zemindar throwing back the cultivation of his estate, especially if the moderation to be observed in the future settlement, and the determination of Government to punish those who may commit waste, be generally known; for, in such a case, any diminution of the produce would operate rather to curtail the surplus to be left to the Zemindar and Ryots than to diminish the Government demand.

370. On the other hand, the object of resuming the dues of Government where they may have been wantonly squandered or fraudulently embezzled, must have its full weight, and his Lordship would desire to leave it to the Boards to determine the quarter in which the settlement shall commence.

371. It will apparently be desirable that one officer should be employed in making the settlement of the estates surveyed by Lieutenant Grant, while another or others may be similarly engaged elsewhere.

372. It will matter little, whether the minute measurements by the native officers precede or follow the survey; but, on the whole, his Lordship in Council is disposed to think that the former course will be best, since where it may be pursued, the native officers will act under the dread of a future inquiry, the extent and nature of which they will not be able to anticipate; and in all cases of measurement by native officers, they should be distinctly warned that their statements will be eventually subjected to the test of a regular survey.

373. While every proper check is maintained, the Governor-General in Council will be fully prepared to receive favourably the recommendations of the Board in favour of those officers who may zealously and efficiently exert themselves to fulfil the wishes of Government. His Lordship in Council has derived much satisfaction from the evidence afforded on other occasions, that the native Revenue officers have a lively sense of the distinction of honorary rewards. That feeling it is most important to cherish, and it can never be the wish of Government to practise, in regard to any class of public functionaries, the fallacious economy which would leave to officers invested with extensive trust the alternative of poverty or dishonour.

374. The general observations above recorded, though many of them are stated with immediate reference to the particular cases submitted, will serve generally to apprize the Boards and the Commissioner in Cuttack of the views of Government, as far as they are yet settled.

375. On various matters touched upon in the preceding Resolution further orders may probably be found necessary, it being obviously impossible to anticipate the various circumstances of individual mehals, and it being the particular desire of the Governor-General in Council that all orders passed and observations communicated by Government should be considered open to future revision, until his Lordship in Council shall have before him the fullest possible exhibition of the facts touching individual estates, with a distinct expression from the Board of their own sentiments and views, as well as those of the several Collectors, on every point that Government may be required finally to determine.

376. His Lordship in Council will therefore expect the Boards to submit, besides the reports and statements to be submitted to the Authorities at home, a complete transcript and translation of the proceedings held by each Collector or other executive officer in the settlement of two or more mehals in each pergunnah, with a transcript and translation, likewise, of the preliminary reports furnished by the native officers.

377. It will likewise be proper that copies of all such proceedings and reports should be carefully made, to be deposited with the Record Committee, who in common

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common with the Judicial and Revenue officers will, of course, deliberately consider how future changes which they may desire to record can best be brought on the public records.

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378. Such matters contained in the papers above recorded as have not been noticed in this Minute, will form the subject of separate communications to the Authorities concerned.

EXTRACT REVENUE LETTER *from* BENGAL,
Dated the 30th July 1823.

(*Department of Ceded and Conquered Provinces.*)

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3. YOUR Honourable Court is aware that, by Regulation VII, 1822, provision is made for vesting Collectors with judicial powers in the settlement of various questions relating to land and rent. The proceedings noted in the margin* will explain to your Honourable Court the principles by which we propose to be guided in giving effect to the enactments in question.

4. Both the Western and Central Boards of Revenue concurred in the expediency of entrusting Collectors and other officers making settlements with all the powers that can be vested in them under Regulation VII, 1822, in so far as regards suits arising within the mehals, in the settlement of which they are actually engaged.

5. The Board of Revenue for the Western Provinces were, however, of opinion, that the exercise of judicial authority by the Collectors should be confined to the villages of which the settlement is actually in progress, conceiving that the load of business which a more enlarged jurisdiction would bring upon them would hinder them from devoting sufficient attention to the formation of the settlement.

6. The Central Board appeared, on the other hand, to consider it advisable that the Collectors should be vested with all the powers in question throughout the whole of their respective districts, with the exception of the permanently settled districts.

7. On a full consideration of the matter, with the advantage of the opinions of the Boards, it appeared to us to be expedient, in the first instance at least, to limit the jurisdictions of the Collectors, so that the effect of the system may be ascertained before any extensive change is made. A settlement conducted in the manner prescribed by the Regulation in question, involves a minute inquiry into the circumstances of each village; so that, even where tenures are simplest and disputes most rare, it must bear the character of a complicated judicial investigation, in which the facts ascertained, and the authority on which they rest, must all be carefully recorded. The work, therefore, would probably afford full occupation for the officers employed in it, and would occupy a considerable period of time, though their number were multiplied tenfold. The addition of any other duty must, of course, in its degree retard the settlement. On the other hand, with the limited number of Revenue officers at the disposal of Government, it is obviously impracticable that the settlement should be conducted exclusively by persons having nothing else to do. We were also of opinion, that even if practicable, it would not be advisable to disjoin the duties of a Collector, in so far as they regard the adjustment and collection of the Government revenue and the determination of summary suits regarding land and rent; for each assists the other: and if our Collectors have not, in the ordinary management of their districts, obtained that minute knowledge of individual mehals which it is desirable they should possess, the circumstance may be attributed chiefly to the great size of the districts, though partly owing to the short continuance of the same person in the same local office, as well as to the habits of individual Collectors, and the notions entertained by some of them in regard to their duties.

8. To

* Revenue Consultations, 1st November 1822, No. 12; 6th December, Nos. 23 to 25; 6th February 1823, No. 52; 8th May, Nos. 45 and 46; and 19th June Nos. 21 and 22.

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8. To the full improvement, therefore, of our system of revenue management, we are disposed to think it essential that the number of European officers should be very considerably increased, that only such a tract of country should be placed under each of them as would allow them to acquire a really familiar knowledge of the people with whom they have to deal and of the lands whence the revenue is drawn, and that they should be vested with full powers to adjust all the disputes of the agricultural community, subject to the control of the Boards, and with the further security against error which is afforded by the right of appeal in a regular suit to the Adawlut. And we beg to take this opportunity of soliciting such an augmentation in the number of civil servants, as may enable us to have a separate Collector for every twelve lacs of jumma, and to attach an Assistant to each Collector in the unsettled provinces.

9. Under the present circumstances, it is impossible to restrict the extent of collectorships within the limits requisite to the accomplishment of the above object, and we are persuaded that both the interests of the people and the revenue of Government suffer from that cause. At present, we have to consider how the greatest advantage can be derived from the existing establishments, assuming that, as the local limits of collectorships may be extensive, the matters to be made cognizable by Collectors must be restricted.

10. To give to the Collectors all the powers provided for in Regulation VII, 1822, throughout the districts as they now stand, would apparently be to throw upon them a load of business they could not get through. On the other hand, to limit the cognizance of summary suits by Collectors engaged in making settlements to the villages of which the settlement is actually in progress, would, in our judgment, be to narrow their powers in an unnecessary and inexpedient degree. The number of summary suits arising in a single pergunnah would not, we conceive, be great; the convenience of the people would be materially promoted by the opportunity of having their disputes decided in a tribunal near their homes, and the Collector engaged in making the settlement of any village cannot but derive many important facilities and much useful information, in the exercise of the power of adjusting claims depending in the neighbouring villages.

11. There is, indeed, one power which, in our judgment, Collectors should exercise only in villages which may be actually under settlement, *viz.* that of deciding on the question of title, and of interfering with possession, under the provision contained in the 16th section of the Regulation. Such a provision appeared to be necessary, from the difficulty that is frequently experienced in separating the question of possession from that of property; and especially, in putteedarry estates, of distinguishing questions relating to the nature and extent of the interest held in a given parcel of land from those which regard the right of actual occupancy.

12. The power, however, is one which should not be exercised beyond the necessity of the case, and should be confined, as far as practicable, to cases in which, as in boundary disputes, the fact of previous lawful possession cannot be ascertained, or in which the existence of a custom sanctioning the periodical distribution of land among the co-sharers shall be established. In general, the Collectors are expected to confine themselves to the ascertainment of the actual state of possession, and to the determination of the nature and extent of the interests held in the lands possessed; that is, of the privileges and the obligations belonging to the several tenures.

13. Under the above considerations, we resolved that Collectors and other officers engaged in making settlements in the manner prescribed by Section 9, Regulation VII, 1822, shall, with the exception of the powers specified in the 16th section, be authorized to exercise all the powers that can be legally vested in them under the provisions of that law, in regard to all suits, claims, and disputes arising within the pergunnahs in which they may be so employed. The power of hearing and deciding on claims to property and possession, under the 16th section of the Regulation in question, is to be exercised only within villages of which the settlement is actually in progress.

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14. Should it, on trial, be found that the power of admitting new parties to engagements or registry, of allotting revenue or partitioning land, of determining the nature of tenures and the extent of the interests of occupants, of redressing wrongful dispossession or disturbance of possession, of adjusting the relative claims of lakerajdars and the occupants of the lands assigned to them, and deciding summary suits regarding rent, the exaction of rent, or the like, can be expediently vested in Collectors making settlements throughout their districts or in several pergunnahs; or should it be found necessary to restrict the exercise of those powers within narrower limits than those of the pergunnahs wherein settlements are in progress (especially when the settlement may be under revision in two or more pergunnahs at the same time) we shall doubtless receive a specific communication from the Board on the subject.

15. The proposition of the Board of Revenue for the Western Provinces, that Collectors not employed in making settlements should be empowered to decide summary suits generally within the limits of their respective zillahs, was coupled with the suggestion, that the cognizance of such suits should, at the same time, remain with the ordinary civil courts.

16. This, however, would be inconsistent with the provision contained in Clause 2, Section 20, of the Regulation cited, and embarrassment and a clashing of authority would probably result from the plan, by which the summary cognizance of similar suits within the same tract of country would be vested in distinct tribunals. If, therefore, it shall be thought necessary still to leave the civil courts a summary jurisdiction in districts wherein Collectors shall be vested with authority to decide summary suits, the object, under the existing law, must be to assign to each a distinct number of pergunnahs, providing, as far as practicable, for the distribution of the work in proportion to the time which the Judge and Collector may respectively be able to devote to it.

17. On this subject we expect a further communication from the Boards, and we have desired the Central Board to consider how far a like summary jurisdiction should be given to the Collectors of districts permanently settled.

18. We have, likewise, desired the Board to consider and report, how far it may be expedient to assign to Collectors and other officers engaged in making settlements, some special allowance in consideration of that duty, and under what provisions, so as best to encourage zeal and industry, and best to secure a careful and accurate research. The object of encouraging the Revenue officers in the acquisition of a practical knowledge of surveying was especially pressed on their attention.

19. In Cuttack it has appeared to us to be advisable, under the recommendation of the Commissioner, to vest the Collector and the Deputy Collectors with all the powers that can be legally vested in them under the provisions of the above-mentioned Regulation, to be exercised by them in regard to all lands lying within their respective spheres of authority, with exception to the power of deciding on the question of title, and of interfering with possession under the 16th section. This power we have resolved shall, in Cuttack, as in the Western Provinces, be exercised only in estates actually under settlement.

28. In continuation of our separate despatch of the 1st August 1822, we beg to draw the attention of your Honourable Court to the papers noted in the margin,* being the general instructions issued by the Western Board to the several Collectors under their authority, explanatory of the course to be pursued in the revision of the existing settlements under the provisions of Regulation VII, 1822, and a translation of the perwannah issued by the Board for the guidance of the native officers employed in that duty.

29. We hope, at no distant period of time, to receive specimens of the proceedings held in the different districts, and propose then to consider whether any and what alterations shall be made in the plan sketched by the Board: In the mean time, we beg earnestly to solicit your sanction to the measure of granting leases for a long term of years. Our present plan is, to continue the existing settlement under renewed engagements, until the Revenue

* Revenue Consultations, 26th June 1823, Nos. 43 to 45.

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Revenue officers are able to enter on the detailed local investigations, which appear to be indispensable to the accurate adjustment of the Government demand and the ascertainment of the rights of the people. The estates to be assessed on the expiration of farming leases, the resignation of proprietors, or the lapse of temporary tenures, are still too numerous to admit of the detailed investigation of the circumstances of each in the period within which a settlement has to be made. In most of these cases, therefore, engagements must be taken after an inquiry of a more summary character; and this will continue to be the case, until settlements be generally made with proprietors, on such terms as may prevent them from relinquishing their engagements unless required to do so, and in cases of recusance, the leases granted to farmers be of a long term of years.

30. To ensure, as far as practicable, the object of having the settlements that have thus to be made well made, the junior officers of the department have, in numerous instances, been deputed to take charge of particular pergunnahs; and to them and to the Collectors, especially to those who have begun the detailed settlements, it has, of course, been necessary to allow additional establishments of native officers.

31. For the detail of the arrangements alluded to, we beg leave to refer you to the proceedings noted in the margin.* The appointments and charges being of a temporary nature, we are unwilling to trouble you with a separate explanation of each case.

89. Viewing simply the number of cases which have come before the Mofussil Commissioners, we should have little hesitation in affirming, on that ground alone, the necessity of a special tribunal. And although the cases appealed are, of course, generally speaking, those most favourable to the parties against whom the law was directed, the character of the proceedings appears sufficiently to evince, that the interposition of Government to correct the evils that had resulted from the abuse of its laws by persons vested with its power, was urgently required.

90. The annexed proceedings† contain a general report of the Special Commission on their proceedings in the district of Cawnpore, and the views which they had thence been led to form in regard to the necessity of the law and its general effects: It will be read with much interest. The sentiments of the Sudder Commissioners‡ do not altogether accord with those entertained by the Mofussil Commissioners; nor, indeed, do they altogether agree among themselves. Our own views, certainly, incline to those of the Mofussil Commissioners, who possess undoubtedly the best means of forming an accurate judgment, and whose candour in reporting their opinion we consider to be above all exception, though selected to administer the law, they may naturally be somewhat partial to its provisions.

91. We shall not, however, at present enter on any detailed discussion on the point. When the proceedings connected with Cawnpore are completed, we expect to receive a full and comprehensive report of the practical effects of the Regulation.

92. We have, of course, been anxious to avoid every interference with the decisions of the Sudder Commission in individual cases, and are happy to say that they have generally met our entire approval.

93. In one case, in which the Sudder Commission did not consider themselves justified in setting aside a sale, we resolved§ (the purchase having been made in a fictitious name) to enforce the forfeiture which had been incurred, and to restore the property to the ancient proprietors.

94. In

* Revenue Consultations, 6th February 1823, No. 53; 13th February, No. 56; 20th February, Nos. 46 and 47; 27th February, No. 37; 6th March, Nos. 17 to 19; 29th March, No. 79; 10th April, Nos. 53 and 58; 1st May, No. 56; 8th May, No. 50; and 17th July, No. 67.

† Ibid., 12th July, 1822, Nos. 37 and 38; and 3d October, Nos. 55 to 57.

‡ Ibid., 17th April 1823, Nos. 28 to 32 and 42.

§ Ibid., 19th September 1822, No. 52; and 14th January 1823, Nos. 54 to 56.

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94. In another case* an estate forfeited to Government through the rebellion of the original engager having been illegally disposed of by the Board of Revenue to the injury of the subordinate proprietors, we annulled the transfer, with which the Sudder Commission did not hold themselves competent to interfere, and directed the Collector to adjust the rights of the several parties claiming a proprietary interest.

95. With respect to the compensation assigned to parties ousted by the decree of the Commission, it was still more our wish to avoid any interference; and we are happy to say that we have only once seen reason to interfere, and on that occasion the Sudder Commission solicited a communication of our views.†

96. The Sudder Commission having construed the rule contained in Section 3, Regulation I, 1821, as barring the cognizance of the Commissioners acting under the provisions of the said Regulation of suits to recover possession of land illegally or wrongfully disposed of by public sale,‡ excepting in cases wherein the sale shall have been effected by the undue influence of a public officer, and such a restriction of the jurisdiction of the said Commissioners appearing to be not only incompatible with the design of the said Regulation but also inexpedient, inasmuch as it in many cases restrains the Commissioners from annulling sales of which the illegality has been fully established, and exposes the parties who have suffered by such sales to unnecessary expense and delay that must attend the institution of a new suit in the ordinary civil court, we resolved to pass a regulation vesting the Commissioners with the cognizance of all suits and claims to recover possession of land lying within the local limits to which their authority may extend, which may have been lost through or by consequence of public sales made in liquidation of alleged arrears of revenue, within the period specified in Clause I, Section 3, of the Regulation, although there might be no proof that undue influence had been exercised by any public officer to the injury of the plaintiff. We at the same time made provision for the rehearing of cases that might have been dismissed under the construction above stated, and of course determined, that the principle of the new law should apply to all cases pending in appeal. The necessary rules were enacted as Regulation I, 1823.

97. In consideration of the labour and responsibility attaching to the Secretary to the Sudder Commission, whose duties are described in the papers recorded on the annexed proceedings§, and who has evinced much industry and regularity in preparing reports of the cases decided by them, we deemed it equitable to assign to that officer an extra allowance of 300 rupees per mensem.

98. The proceedings of the Sudder Commission being considerably retarded by the practice they had adopted of sitting all three together, and it appearing to us to be in ordinary cases advisable that the appeals should be heard by two Commissioners only, we suggested the adoption of that arrangement, which has greatly increased the number of decisions, without requiring the Commissioners to divert a larger portion of their time from their other duties, and, as far as we can judge, without in any degree diminishing the value of their decisions.

99. To aid the Mofussil Commission in the preparation of reports and translations required by the Sudder Commission and in other details, we appointed to their office a covenanted servant as Assistant, with the ordinary allowance of 400 rupees per mensem.‖ The office appears to be one in which a young man will receive excellent training for the higher duties of either the Judicial or Revenue departments.

REGULATION

* Revenue Consultations, 6th February 1823, Nos. 42 and 43.

† Ibid., 15th March 1822, Nos. 54 to 56; and 25th July, Nos. 59, 60, and 73.

‡ Ibid., 6th February 1823, Nos. 30 to 35.

§ Ibid., 20th June 1822, Nos. 48 and 49.

‖ Ibid., 3d October 1822, Nos. 55 to 57.

REGULATION VII. A. D. 1822.

Regulation VII, A. D. 1822.

Settlement, &c. of the Ceded and Conquered Provinces.

A REGULATION *for declaring the Principles according to which the Settlement of the Land Revenue in the Ceded and Conquered Provinces, including Cuttack, Puttaspore, and its Dependencies, is to be hereafter made, and the powers and duties belonging to Collectors, or other officers employed in making, revising, or superintending settlements; for continuing, with certain exceptions, the existing leases within the said provinces for a further term of five years; for defining, settling, and recording the rights and obligations of various classes and persons possessing an interest in the land, or in the rent or produce thereof; and for vesting the Revenue authorities with judicial cognizance in certain cases of suits and claims relating to land, the rent and produce of land:—Passed by the Governor-General in Council on the 8th August* 1822, *corresponding with the 25th Sawun* 1229 *Bengal era; the 5th Sawun* 1229 *Fusly; the 26th Sawun* 1229 *Willaity; the 6th Sawun* 1879 *Sumbut; and the* 19*th Zekaud* 1237 *Higeree.*

Preamble.

WHEREAS the existing settlement of the land revenue in the Ceded Provinces will expire with the present fusly year, and it has therefore become necessary to declare and enact the principles and rules according to which the demand of the state is hereafter to be regulated, and the manner in which future settlements and revisions of settlements are to be conducted; and whereas a moderate assessment being equally conducive to the true interests of Government and to the well-being of its subjects, it is the wish and intention of Government that, in revising the existing settlement, the efforts of the Revenue officers should be chiefly directed, not to any general and extensive enhancement of the jumma, but to the objects of equalizing the public burthens, and of ascertaining, settling, and recording the rights, interests, privileges, and properties of all persons and classes owing, occupying, managing, or cultivating the land, or gathering or disposing of its produce, or collecting or appropriating the rent or revenue payable on account of land or the produce of land, or paying or receiving any cesses, contributions, or perquisites to or from any persons resident in, or owing, occupying, or holding parcel of any village or mehal; and whereas, with these views and intentions, the Governor-General in Council has considered it to be expedient and proper, with the exception hereinafter specified, to continue the existing assessment in all cases in which the settlement has been formed with Zemindars or other persons acknowledged as proprietors or possessors of a permanent interest in the mehal for which they may have engaged, until a new settlement can be made, combining with the revision of the Government jumma, and the deliberate investigation of the facts by the determination of which its amount must be regulated, a full inquiry into and a careful settlement of the rights and interests of all classes connected with the land; and whereas the same principles are applicable to the district of Cuttack, the pergunnah of Puttaspore and its dependencies, of which the settlement will expire with the present umlee year; and whereas it has appeared expedient to make special provision for the early settlement of the district of Goruckpore, the chuckla of Azimgurh, the pergunnah of Puttaspore and its dependencies; and whereas it is also desirable to provide for the revision of the settlement of the Conquered Provinces and of the province of Bundlecund, pending the continuance of the existing leases; and whereas it is the desire of Government that the proceedings held and the records formed by the Collectors, when making settlements or otherwise specially employed in conducting inquiries of the above nature, should be such as that all demands, claims, and suits may be adjudged and determined according to the facts therein stated, until the same shall have been formally altered, or it shall be shewn by the result of a full investigation in a regular suit, that the proceeding or record of the Collector was erroneous or incomplete; and whereas it is necessary to declare and define the powers and authority to be vested in Collectors in the conduct of the said inquiries, and the adjustment of the differences arising out of or made known by them; and whereas it further appears advisable that the Revenue officers should, in certain cases, be vested with authority judicially to receive, hear, investigate, and determine suits, claims, and demands of the above description; and whereas it appears to be expedient to declare and explain

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explain the views and intentions of Government relative to the rights to be enjoyed and exercised by the Sudder Malguzars, or persons admitted to engage for the payment of the Government revenue, and by persons collecting the rents of the land or revenue of Government without being subject to the payment of any portion of it to the public treasury, such as jageerdars and other owners or managers of lakeraje lands, and it is particularly necessary in the case of estates held in putteedarry or byachara tenure to make further provision for protecting the sharers who have not been admitted to engagements with Government against the encroachments of the Sudder Malguzar, and likewise to secure the latter against the consequences of the embezzlement or misappropriation by the former of the funds whence the Government revenue ought to be discharged:

For the purposes and objects above specified the following rules have been enacted, to be in force from the date of their promulgation throughout the Ceded and Conquered Provinces, in the district of Cuttack, the pergunnah of Puttaspore and its dependencies.

The existing settlement in the Ceded Provinces to be extended in certain cases for a further period of five years.

II. First. The existing settlement of the land revenue in the Ceded Provinces, with the exception hereinafter specified, shall, in all cases in which it may have been concluded with Zemindars, or persons acknowledged as the proprietors or possessors of a permanent interest in the mehal for which they have engaged, continue in force until the expiration of the year 1234 fusly, subject to the following provisions:—

So also the settlement in Cuttack.

Second. In like manner and subject to the same provisions, the existing settlement of the land revenue in the district of Cuttack shall, in all cases wherein it may have been concluded with persons of the above description, continue in force until the expiration of the year 1234 umlee.

Proclamations issued by the Revenue Boards and Commissioners, notifying the proposed extension of the settlement, sanctioned and confirmed.

Third. The Board of Commissioners in the Ceded and Conquered Provinces and the Commissioner in Cuttack having, under instructions from the Governor-General in Council, caused proclamations to be issued in the several districts under their authority, declaring the Resolution of Government to extend the existing leases as above, and requiring all Zemindars and other persons aforesaid, who might be unwilling to continue their engagements for a further period of five years, to notify the same to the Collector of the zillah, the said proclamations are hereby sanctioned and confirmed; and all Zemindars and other persons aforesaid who shall not have made a notification to the effect and within the period thereby required, shall be held, and are hereby declared to be responsible for the same revenue for each of the ensuing five years, *viz.* until the expiration of the year 1284 fusly, or 1234 umlee, as the case may be, as may be demandable from them on account of the present year.

Zemindars failing to notify their intention to relinquish their lands under the said Proclamations, shall be held responsible for the payment of the present jumma during the ensuing five years.

Goruckpore and Azimgurh excluded from the operation of the foregoing clauses.

Zemindars of these districts to hold on from year to year, until a new settlement shall be made.

Fourth. The districts of Goruckpore and Azimgurh are excluded from the operation of the rules contained in the preceding clauses of this section. The Zemindars and other persons aforesaid within the said districts shall be allowed to hold, from year to year, the mehals for which they may now be under engagements, subject to the payment of the jumma demandable on account of the present year, until the Revenue officers shall be prepared to commence a careful revision of the settlement of their respective estates; and all engagements into which such Zemindars and other persons may have entered, or shall enter, with the local Revenue authorities, for continuing their present leases as aforesaid, are hereby confirmed.

The existing leases in Puttaspore and its dependencies to be similarly continued from year to year.

Fifth. In like manner, the Zemindars and other persons aforesaid, within the pergunnah of Puttaspore and its dependencies, shall similarly be allowed to hold, from year to year, the mehals for which they may now be under engagements, until a proper settlement of the same can be made.

General rule relative to Zemindars holding on after the expiration of their leases.

Sixth. Provided also, that it be hereby declared and enacted as a general rule, that if any Zemindar or other Malguzar, as aforesaid, who may now or hereafter be under engagement for the payment of the revenue demandable by Government on account of any mehal, shall be allowed by the Revenue authorities to continue in the management of such mehal after the expiration of such engagement, and shall do or direct any act relative to the cultivation or management of such mehal, or the settlement, assessment, or collection of the rents of such mehal, in or on account of any year subsequent to the term of

such

such engagement, such Zemindar or other Malguzar aforesaid shall be held to be responsible, on account of such year, for the same revenue as may have been demandable from him for the year preceding, unless otherwise specially agreed upon. Provided further, that it shall be competent for Collectors, or other officers exercising the powers of Collectors, with the sanction of the Board or Commissioner to whom they may be subordinate, at any time, not being more than six months previous to the expiration of a settlement, to call upon the Zemindars or other Malguzars, as aforesaid, to declare whether or not they are willing to continue their engagements for the ensuing year, and if such Zemindars or other Malguzars shall not forthwith notify their refusal to do so, they shall be held to have agreed to such an extension of their leases at the existing assessment, and so on from year to year, as aforesaid. Zemindars or other Malguzars who may be allowed to hold on from year to year, shall not be chargeable with any additional revenue on account of any year, unless the Collector, or other officer exercising the powers of Collector, shall notify his intention to revise the assessment on or before the commencement of such year, unless where otherwise specially provided.

Collectors authorized, with the sanction of the Board, to require Zemindars to state whether they are willing to continue their engagements.

Zemindars allowed to hold on shall not be chargeable with additional revenue, excepting in certain cases.

III. With respect to estates which are at present let to farm, a settlement thereof shall be made on the expiration of the existing leases, for such a period as the Governor-General in Council may direct. A preference shall be given to the Zemindars or other persons possessing a permanent property in the mehals, if willing to engage for the payment of the public revenue on reasonable terms: Provided also, that in cases wherein such mehals may be let in farm, the term of the lease granted to the farmers shall not exceed twelve years. The above rules shall likewise be applicable to estates now held khas. So, in any case wherein the Zemindars and other proprietors may refuse to continue their existing engagements, or to enter into new engagements on equitable terms, it shall be competent to the Revenue authorities to let the lands in farm, for such period, not exceeding twelve years, as the Governor-General in Council shall appoint, or to assume the direct management of them, and to retain them under khas management during the period aforesaid, or such shorter period as may be judged proper. Provided further, that if in any case it shall appear to the Revenue authorities that the continuance or admission of any Rajah, Zemindar, Talookdar, or other person, who may have engaged or may claim to engage for any mehal or mehals, in or to the management of such mehal or mehals, would endanger the public tranquillity, or otherwise be seriously detrimental, it shall be their duty to report the circumstance to Government, and it shall be competent to the Governor-General in Council, by an order in Council, to cause such mehal or mehals to be held khas or let in farm, for such term as may appear expedient and proper, not exceeding the period above specified.

Settlement how to be made for farmed estates.

For estates held khas.

For estates of recusant Zemindars.

Cases in which Zemindars may be excluded from, or deprived of the management of their estates.

IV. In admitting particular parties to engage, it was in no degree the intention of Government to compromise private rights or privileges, or to vest the Sudder Malguzars with any rights not previously possessed by them; excepting in so far as their interest in the land for which they may have engaged might be improved by the limitation of the Government demand, or otherwise by the resignation in their favour of rights previously vested in Government itself, or as it may have been found necessary, with a view to the punctual realization of the public dues, to vest the Sudder Malguzar, by special regulation, with authority of distraint or other powers of coercion over the under-tenants. On the contrary, it is the anxious desire of Government, and the bounden duty of its officers, to secure every one in the possession of the rights and privileges which he may lawfully possess or be entitled to possess. In pursuance of this principle, it is hereby declared and enacted, that nothing in the above provisions for extending the existing leases, or in the stipulations of the existing settlements, do or shall be construed to bar the Revenue officers duly empowered in that behalf from interfering to adjust the respective rights of the Sudder Malguzars and their under-tenants; nor shall any claims to a remission or abatement of revenue be admitted on the ground of any decision or order passed in that behalf; but if such decision or order shall operate materially to reduce the profits derived by any Zemindar or Malguzar from the mehal owned or managed by him, it shall be competent for such Zemindar or Malguzar to relinquish his engagements,

The admission of particular parties to engage for the payment of the public revenue shall not bar the Revenue officers from interfering to adjust the rights of other persons or classes.

But if the profits of any Zemindar be materially reduced by any order or decision of such officer, he shall be at liberty to relinquish his engagements.

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engagements, and the Revenue officers shall in such case proceed to make a settlement of the mehal *de novo*.

Existing provisions relative to malikana and nancar rescinded.

V. First. The provisions contained in the existing Regulations, regarding the allowance to be made to Zemindars and other Malguzars who may be excluded from the management of mehals owned or claimed by them, whether as malikana or nancar, are hereby rescinded.

Malikana to be allowed to proprietors of estates farmed or held khas.

How to be apportioned among several proprietors.

Not to be less than five, nor, without special sanction of Government, more than ten per cent. on the Government jumma.

Subject to what deduction.

Second. The proprietors of estates let in farm or held khas shall be entitled to receive an allowance of malikana, at such rate as the Board of Commissioners, or other authority exercising the powers of that Board, may determine, any thing in the existing Regulations notwithstanding. The said malikana to be apportioned, in cases in which several proprietors may have heretofore held an estate under one common assessment, whether in joint tenancy or otherwise, according to the shares of each respectively. Provided also, that the malikana allowance granted to the proprietor or proprietors of any mehal shall not in any case be less than five per cent. on the net amount realized by Government from the lands; nor shall it exceed ten per cent. on that amount without the special sanction of the Governor-General in Council. Provided further, that if the said proprietors shall, in any case, be in the receipt of any perquisite or the profits of any lands in lieu of the nankar formerly granted to them by the Native Governments, or otherwise, in consideration of their proprietary tenure, the amount of such allowance shall be deducted from the malikana to which they are by this section declared to be entitled. Provided also, that this rule shall not apply to such Zemindars as may continue in the occupancy of their tenures whilst the mehal in which they are included is held khas or farmed; or if any part of them, that is to say, Zemindars who may cultivate or lease their lands and pay the revenue to the farmer or Government officer: nor without the special sanction of Goverment, to any Malguzar, Zemindar, or other proprietor or holder of land, who may directly or indirectly continue to draw any allowance from the Ryots of the lands farmed or held khas. Provided also, that Malguzars not being actual proprietors of the land included in the estate for which they may have formerly been under engagements, though recorded in the accounts of past settlements as Zemindars, Talookdars, or the like, or being proprietors of a part only of such land, shall not receive the above allowance on the jumma of the estate, but shall receive such allowance in lieu of their title of management as it may appear to Government to be equitable to assign, in addition to the malikana to which they may be entitled on account of any lands held by them in actual property, and of which they may not retain the occupancy; and no malikana shall be granted to any Sudder Malguzar on account of lands, the occupants of which may deny his right of property, until he shall have established his right by a regular suit in a court of justice, or to the satisfaction of the Board. But, in such cases, such provision will be made for the intermediate support of the party, as the Governor-General in Council may, on the recommendation of the Board, see fit to direct.

No malikana allowance under this rule to be granted to Zemindars who may continue to occupy their lands under the farmer or Government officer; nor without special sanction to Zemindars making collections from the Ryots.

Provision for the case of Malguzars not proprietors, or only part-proprietors of the mehals, for which they may have been under engagements.

Zemindars may be called upon to state the jumma for which they may be willing to engage, and their malikana allowance may be adjusted according to the amount tendered by them;

or by the net revenue of the preceding year, if no tender be made.

Third. Provided also, that if any Zemindar or Sudder Malguzar shall have been called upon by a Collector, or other officer exercising the powers of a Collector, to state the highest amount of jumma for the payment of which he may be willing to engage, and shall have stated the same accordingly, the sum so stated by such Zemindar or Sudder Malguzar, and not the jumma ultimately realized by Government, shall form the basis on which his malikana allowance shall be adjusted; and, in such case, it shall and may be lawful for the Revenue authorities to limit the said allowance to five per cent. on the said sum, or to a portion thereof, according to the extent of the proprietary interest possessed by the said Zemindar or Sudder Malguzar. Provided also, that if a Zemindar or Sudder Malguzar, when so called upon, shall fail to specify or tender any sum as aforesaid, then and in that case the net revenue derived by Government from the mehal on account of the year preceding that in which the Collector or other officer aforesaid may make the said requisition, shall be taken as the sum by which the amount of malikana (not being less than five, nor more than ten per cent. on the same) shall be adjusted.

Revenue officers may revise settlement of estates, of which the ex-

VI. First. In cases wherein the existing engagements may be continued under the rule contained in Section 2 of this Regulation, it shall and may be lawful for the

the Collectors with the sanction of the Board of Commissioners, to enter, at any time in the course thereof, on a revision of the settlement, notwithstanding such continuance of the existing leases, and to adopt such measures as may be requisite for ascertaining and determining the extent and produce of the lands and the amount of jumma properly demandable therefrom, and for procuring and recording the fullest possible information in regard to the rights, interests, privileges, and properties of the agricultural community, and to determine the same, with the same powers and authority as they now are, or may hereafter be entitled to exercise, in forming the settlement of estates open to re-assessment.

isting leases shall be extended under Section 2, during the continuance of such extended lease.

Second. The said revision of the settlement shall be made village by village and mehal by mehal; and such number of mehals shall be revised in each year as the Board, under the orders of the Governor-General in Council, may direct.

Revision of settlement how to be made.

Third. Such revision of the settlement shall not operate to disturb the existing engagements during the period for which they may be continued under the provisions of Section 2 of this Regulation, in so far as such engagements relate to the amount of jumma demandable by Government; but the said engagements shall be held and considered to include only such villages and lands as may be specified in the proceedings or accounts of the settlement last concluded: and if, on the revision of the settlement of any mehal, it shall be found that there has been any material error or concealment of lands belonging to such mehal, the Collector shall be authorized, subject to the orders of the Board, separately to assess the lands so withheld from the knowledge of the Revenue authorities, in the same manner and with the same powers as he would assess an unsettled mehal. Provided also, that nothing in this or the preceding sections shall be construed to prevent the Revenue officers from passing and enforcing such orders, in regard to the rights and interests to be enjoyed by the different classes or persons connected with any mehal, during the period for which the existing settlement has been extended, as they may or shall be authorized to pass or enforce, when adjusting the assessment of an unsettled mehal.

Revision of settlement shall not operate to alter the amount of the jumma payable on account of lands included in existing engagements.

But lands withheld from the knowledge of the Revenue officers at past settlements may be separately assessed.

Revenue officers revising settlements to exercise the same authority in adjusting the relative rights of individuals, as they may exercise when asssessing a mehal open to re-assessment.

Fourth. It shall, in like manner, be competent to the Collectors in the Conquered Provinces and in the Province of Bundlecund, to enter on a revision of the settlement under the provisions contained in the preceding clauses of this section, during the continuance of the existing leases.

Collectors in the Conquered Provinces to revise settlements during the continuance of the existing leases.

VII. First. When a Collector in the Ceded Provinces or in the province of Cuttack shall have completed the revision of the settlement of any mehals under the rules contained in the preceding section, it shall and may be lawful for him, subject to the orders of the Board of Commissioners and of Government, to grant to the proprietors, if willing to engage on adequate terms, renewed leases for such further term of years, subsequent to the year 1234 fusly or umlee, as the Governor-General in Council may direct.

When revision of settlement completed, prolonged leases to be granted in the Ceded Provinces, and in Cuttack, Puttaspore, and its dependencies, for years subsequent to 1234.

Second. The assessment to be demanded on account of the years subsequent to the year 1234 fusly, to which leases renewed as above may extend, shall be fixed with reference to the produce and capabilities of the land, as ascertained at the time when the revision of the settlement shall be made, unless under special circumstances justifying a prospective enhancement of the Government demand. Provided also, that the amount of such assessment shall not be raised above that of the present jumma, unless it shall clearly appear that the net profits to be derived from the land by the Zemindars and others, who may be entitled to share in the profits arising out of the limitation of the Government demand, will exceed one-fifth of that amount; and in cases wherein any increase may be demanded, the assessment shall be so regulated as to leave the Zemindars and others aforesaid a net profit of twenty per cent. on the amount of the jumma payable by or through them respectively. No abatement on the existing jumma will be allowed, unless on the clearest grounds of necessity.

Jumma for years subsequent to 1234 how to be adjusted.

Third. The pottahs granted on such revised settlement shall be held only to secure the Malguzars from further demand during the term of their respective leases on account of the lands specified in it, or described in the settlement

Pottahs granted on revised settlement only to cover lands specified.

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settlement robukaree of the Collector, with such allowance for error as may be distinctly declared at the time of settlement. Zemindars and other persons entering into engagements will be required, therefore, to afford the fullest and most correct information in regard to the ruckba of the mehals for which they may engage.

In Conquered Provinces, likewise, renewed leases to be granted, pending the present settlement, for a term of years subsequent to its expiration.

Fourth. In like manner, it shall and may be lawful for Collectors in the Conquered Provinces and in the province of Bundlecund, to grant renewed leases for a further term of years subsequent to the expiration of the existing settlement, subject to the same rules, restrictions, and provisions, as are enacted in the preceding clauses relatively to the Ceded Provinces.

Cases wherein the final settlement of estates shall, after revision, be postponed until the expiration of the current leases.

Fifth. If any Zemindar or other Sudder Malguzar, the settlement of whose estate may be revised under the above rules, shall refuse to enter into suitable engagements for a further period beyond the term of the then current lease, or if, after such revision, the Revenue authorities shall, under any other circumstances, deem it expedient to postpone taking further engagements for the payment of the revenue of any mehals until the expiration of the current leases, it shall be competent to them to do so; and, in such case, the several rules contained in Section 3, of this Regulation, relative to estates of which the settlement will expire with the present year, shall on the expiration of the said leases be and be held applicable to such mehals.

Rules applicable to such cases.

The same rules applicable to estates in Goruckpore, Azimghur, Puttaspore, &c. as they may become open to re-settlement.

Sixth. The same rules shall also be applicable to the several mehals within the district of Goruckpore, the chucklah Azimgurh, the pergunnah Puttaspore and its dependencies, as they may respectively become or be declared open for re-settlement.

Waste lands may be disposed of by Government, under what conditions.

VIII. Where the waste land belonging to or adjoining any mehal is very extensive, so as considerably to exceed the quantity required for pasturage or otherwise usefully appropriated, it shall be competent to the Revenue officers to grant leases for the same, to any persons who may be willing to undertake the cultivation, in perpetuity, or for such periods as the Governor-General in Council shall determine, and to assign to the Zemindars or others who may establish a right of property in the lands so granted, an allowance equivalent to ten per cent. on the amount payable to Government by the lessees, in lieu and bar of all claims to or in the waste lands so granted, or such other perquisites or privileges, as by the custom of the country, they may appear in such cases entitled to receive.

Detailed investigations to be prosecuted by Collectors and other officers making or revising settlements.

IX. First. It shall be the duty of Collectors, and other officers exercising the powers of Collectors, on the occasion of making or revising settlements of the land revenue, to unite with the adjustment of the assessment and the investigation of the extent and produce of the lands, the object of ascertaining and recording the fullest possible information in regard to landed tenures, the rights, interests, and privileges of the various classes of the agricultural community.

Proceedings to embrace what particulars.

For this purpose their proceedings shall embrace the formation of as accurate a record as possible of all local usages connected with landed tenures, as full as practicable a specification of all persons enjoying the possession and property of the soil or vested with any heritable or transferable interest in the land or the rents of it, care being taken to distinguish the different modes of possession and property, and the real nature and extent of the interests held, more especially where several persons may hold interests in the same subject matter of different kinds or degrees. This record shall, in putteedarry or byachara villages, or the like, include an accurate register of all the coparceners, not merely the heads of divisions, such as the puttees, thokees or bherees, but also, as far as possible, of every person who occupies land, disposes of its produce, or receives rent as proprietor, or as agent for one or more proprietors holding land and disposing of its produce, or receiving the rents of it in common, with a detailed statement of the interior arrangements adopted by the brotherhood for the distribution of the profits derived from sources common to the coparcenency, where any such exist, and for determining the share of the Government jumma, and of the village expenses which each parcener is to contribute, or the other modes in which the engaging parcener or intermediate Putteedars and Bhereedars collect from the cultivators. A record shall likewise be formed of the rates per beegah of each description of land

land or kind of produce demandable from the resident cultivators not claiming any transferable property in the soil, whether possessing the right of hereditary occupancy or not, and the respective shares of the Sudder Malguzar or other manager and the cultivator, in lands cultivated under kunkoot, bataie, or similar engagements, with a distinct specification of all cesses or extra collections made by the Malguzars or village manager or others. The names of all the village Putwarries and village watchmen shall also be registered, with a statement of the amount and nature of the allowances assigned to them: and all lakeraje tenures shall be carefully recorded, with a specification of the nature of the tenure. The information collected on the above points shall be so arranged and recorded as to admit of an immediate reference hereafter by the courts of judicature, it being understood and declared, that all decisions on the demands of the Zemindars shall hereafter be regulated by the rates of rent and modes of payment avowed and ascertained at the settlement and recorded in the Collector's proceedings, until distinctly altered by mutual agreement, or after full investigation in a regular suit: and all cesses or collections not avowed and sanctioned, nor taken into account in fixing the Government jumma, shall be held illegal and unauthorized, unless now or hereafter specially sanctioned by Government.

How far to be binding on the courts of judicature.

What cesses or collections to be held illegal.

Second. Provided also, that it shall be competent to Collectors and other officers, as aforesaid, subject to the orders of the Board of Commissioners, to grant pottahs to the several Mofussil Zemindars and Ryots, or other owners or occupants of land, for the land owned or occupied by them, specifying the amount to be paid by them and all the conditions attaching to their tenure, and a register of all pottahs so granted shall form a part of the robukaree of settlement.

Collectors and other officers making settlements may grant pottahs to Mofussil Zemindars and Ryots.

Third. Provided, however, that if, from the number of estates of which the leases may at once expire in any district, or from any other special cause, it shall be found necessary for the security of the Government revenue to take engagements from any Zemindar, Malguzar, or farmer, without completing the detailed inquiries above directed, it shall be competent to the Boards of Revenue, or other authority exercising the powers of such a Board, to cause engagements for the revenue to be taken in the manner heretofore in use, reporting the circumstance to the Governor-General in Council. But the term of the engagements so taken shall not exceed five years; and the rules relative to the revision of the settlements of mehals, of which the existing leases have been extended under the provisions of Section 2 of this Regulation, shall be equally applicable to estates for which such engagements shall be taken.

In what case engagements for the revenue may be taken as heretofore, without a detailed mofussil settlement.

Such engagements not to be granted for a term exceeding five years, nor to bar an intermediate revision.

X. First. Of several parties possessing separate heritable and transferable properties in any parcel of land, or in the produce or rent thereof, such properties consisting of interests of different kinds, it shall be competent to the Governor-General in Council to determine and direct which of such parties shall be admitted to engage for the payment of the Government revenue, due provision being made for securing the rights of the remaining parties. It is further hereby declared and enacted, that it is and shall be competent to the Governor-General in Council, in confirming the settlement of any mehal in perpetuity or for a term of years, to determine and prescribe the manner and proportion in which the net rent or profit arising out of the limitation of the Government demand shall be distributed among the different parties possessing an interest in the lands appertaining to such mehal, or in the rent or produce of such lands or mehal.

In cases where several persons holding interests of different kinds may have separate properties in the same land, Government may determine which of such parties shall be admitted to engage for the public revenue.

Provision to be made for the remaining parties.

Government will also determine the manner and proportion in which the net rent or profit arising out of the limitation of the public demand shall be distributed among the different parties possessing properties in lands settled in perpetuity or for a term of years.

Second. In cases wherein any land appertaining to a mehal hitherto recognized as the talooka, zemindarry, or the like, of one or more Sudder Malguzars, may be owned or occupied by other persons holding under the Sudder Malguzar and possessing a heritable and transferable property therein, or a hereditary right of occupancy subject to the payment of a fixed rent, or of a rent determinable by a fixed principle, if the title of the said Sudder Malguzar to engage for the revenue be upheld, and generally in cases wherein the tenure of any intermediate Malguzar or manager between the Government and the proprietors or hereditary occupants of the soil may be maintained, whether the Government revenue be collected from the Zemindar, Talookdar, or other hereditary intermediate Malguzar, or the mehal be farmed or held khas, it shall

Mofussil settlements to be made, in cases wherein the title of an intermediate manager between Government and the proprietors or hereditary occupants of the soil may be maintained.

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shall be competent to the Collector, or other officer who may be employed in adjusting the jumma to be assessed on such mehal, with the sanction of the Board previously obtained, and subject to the orders and direction of that authority, to make a mofussil settlement with each of the proprietors or occupants aforesaid for the land possessed by him, and to grant such proprietors or occupants pottahs defining the condition on which they are to hold their land, whether subordinate to the Sudder Malguzar or to the farmer or officer of Government employed in the khas management; and in all such cases, if engagements for the Government revenue of the mehal be taken from the intermediate hereditary Malguzar, the particulars of the mofussil settlement, when approved by the Board, shall be endorsed on the pottah to be granted to the Sudder Malguzar, or shall be so incorporated with the engagement taken from him as to form part of the same.

Where several persons may hold a common property, or properties subject to a common obligation.

Third. In cases in which two or more persons may possess a joint property in any village, mehal, or parcel of land, or in the rent or produce of any village, mehal, or land, or in any part of such village, mehal, land, rent, or produce, the property of such persons consisting of interests of the same kind, whether of the same extent or otherwise, as well as in cases wherein such property in any mehal, village, land, produce, or rent, may be separately possessed by parties subject by prescriptive usage to common obligations, whether existing or contingent, it shall be competent to the Collector, or other officer exercising the powers of Collector, subject to the orders and direction of the Board and of the Governor-General in Council, either to make a joint settlement with the parties collectively or a majority of them, or with an agent appointed by them or a majority of them, or to select one or more of them to undertake the management of the mehal as Sudder Malguzars, due advertence being had to the wishes of all the coparceners, and to the past custom of the village or villages comprized in the mehal.

The Revenue officers may make a joint settlement with or in behalf of the parties collectively, or of a majority of them.

Or may select one or more to manage the mehal as Sudder Malguzars.

When a joint settlement is to be made, parties how to be summoned.

Fourth. When it shall be determined to make a joint settlement for any village, mehal, or parcel of land, with the parties possessing therein a joint property as aforesaid, the Collector, or other officer making the settlement, shall give notice of his intention, by a written proclamation to be stuck up in some public place within the village, mehal, or land, and shall require all persons possessing therein a property as aforesaid to attend, either in person or by representative duly authorized in the matter, within a reasonable period, at a stated place and time, and to declare their agreement or non-agreement to the jumma proposed to be assessed on the village or land.

Persons wilfully failing to attend when summoned, to be bound by decision of the majority who may attend, and to be responsible for the revenue agreed to.

Unless otherwise specially provided.

Fifth. If any person or persons, when summoned as above, shall refuse, neglect, or omit to attend, either in person or by representative, such person or persons shall be held to be bound by the decision of the majority of those who may attend in agreeing or disagreeing to the jumma, and his or their interests and estate shall, unless otherwise specially allowed, be held responsible for the Government revenue, and be liable to sale in the event of any arrear accruing on account of the settlement.

In cases in which any of the parceners object to the jumma assesssed, the engaging parceners shall be deemed to be farmers of the revenue of the lands belonging to the recusants, if their engagements extend to such lands.

Sixth. If any person or persons shall attend and shall object to the jumma proposed to be assessed, then should a settlement be made with the other parties present, the objecting parties shall be left in the enjoyment of the same rights and interests as they would enjoy in the event of the mehal being farmed or held khas; and in so far as regards the lands to which such rights and interests attach, the other parceners, if their engagements be extended thereto, shall be considered farmers of the Government revenue, to hold the same under leases of such term as may be determined and agreed upon under the general rules applicable to lands for which the proprietors may refuse to engage.

Proprietors cultivating lands of which the revenue may be collected khas or farmed, at what rates to pay rent.

Seventh. When any mehal, or portion of a mehal, held by a number of cultivating proprietors in putteedarry or byachara tenure or the like, shall be let in farm or held khas, the rent demandable from the proprietors of such mehal or portion of mehal, on account of the land occupied and cultivated by themselves, shall be adjusted by the rates payable by Ryots, or other resident cultivators, not being a heritable and transferable property in the soil, for lands of a similar description in the same or in the adjoining villages, with a de-

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a deduction of five per cent. on account of malikana, or such other rate, not being less than five per cent., as Government may determine.

When the settlement of a mehal held in common tenancy, or subject to common obligation, shall be made with one or more of the parceners selected as manager or Sudder Malguzar, on what terms the other parceners are to hold.

Eighth. When it shall be determined to make a settlement of a mehal of the above description with one or more of the parceners selected to manage, collect, and account for the public revenue as Sudder Malguzar, then and in that case the interests of the non-engaging parceners shall not be held answerable for the default of the Sudder Malguzars, save and except in so far as may be specifically provided. Such parceners shall, until regularly separated, continue to hold their lands as subordinate proprietors, subject to the payment of rent or revenue to the Sudder Malguzar, at the rates and in the mode heretofore in use, excepting in so far as that usage may be affected by the determination of Government in regard to the distribution of the net rent or profit derived from the limitation of the Government demand, or by the rules now in force or hereafter to be enacted, for vesting the Sudder Malguzars with specific powers over the subordinate tenants, in the collection of the rent or revenue demandable from them. The responsibility attaching to the persons selected as Sudder Malguzars, and the conditions under which they are to hold the title of management, will, in each case, be specifically declared at or after the time when the settlement is confirmed. The conditions and limitations under which the subordinate proprietors shall be admitted to separate engagements will also be similarly prepared.

Nature and conditions of the Sudder Malguzars' tenures to be declared.

Lands separately owned and occupied, though hitherto held as one mehal, may be separately settled.

Ninth. Provided further, that in all cases wherein different parcels of land belonging to any mehal may be separately owned and occupied by different proprietors or by different bodies of proprietors, it shall be competent to the Boards of Revenue, or other authority exercising the powers of that Board, to cause a separate settlement to be made for the land owned and occupied by each proprietor, or each body of proprietors, and each parcel of land for which a separate settlement may be so made, shall be held exclusively responsible for the revenue assessed upon it. Provided also, that if the several parties possessing a joint property, or separate properties subject to a common obligation as aforesaid, or any of them, shall apply to a Collector, or other officer making or revising a settlement, to have separate possession of their several share or shares in such joint property, or to be admitted to separate engagements, it shall be competent to such Collector or other officer, with the sanction of the Board or other authority to which he may be subordinate, to make a partition of the property among the different parties according to their respective interests, and to make a separate settlement with each of them, or with such as may desire to enter into separate engagements.

Joint properties, or properties subject to a joint obligation, in what cases to be divided.

Proprietors, though excluded from engagements, may have their names registered.

Tenth. In all cases wherein any proprietors may be excluded from engagements, the Collector shall be careful to let it be known, that all persons possessing a property in the mehal are entitled to have their names recorded in the robukaree of settlement, with the amount of rate of the assessment demandable from each.

Collectors forming such registry to proceed on the basis of actual possession.

XI. First. The Collector's proceedings in forming the registry above directed shall be founded on the basis of actual possession, and that officer shall, in every instance, be careful to record the precise nature of the authority on which the entries in his books may be made. In conformity with the above principle, it shall be competent to the Collectors, or other officers, when making or revising settlements, or otherwise deputed to investigate and determine the circumstances of any mehal and the nature of the tenures connected with it, to correct the errors or omissions of former settlements, by admitting to engagements or entering on the public records the names of persons found in the *bonâ fide* possession of land, or in the receipt of rent under a proprietary title; and, in such cases, the Collector will hold an official proceeding, explaining fully the grounds on which he may act.

In estates held under putteedarry, byachara, or the like tenure, Collectors may, in certain cases, make a fresh allotment of the revenue and charges payable by the several parceners.

XII. First. In cases in which the proportion of the Government jumma and village expenses payable by each proprietor, and by each body of proprietors, comprized in the several puttees, bherees, and other divisions of an estate held under putteedarry or byachara tenure, or the like, may have been originally fixed on a measurement of the lands occupied by each, with reference to the quantity in cultivation, and may be liable by the usage of the country

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to periodical adjustment on the same principle, if the Collector, or other officer making or revising the settlement, shall be satisfied by examination of the Putwarries' accounts, or otherwise, and the contributions paid by any proprietor or body of proprietors as aforesaid, are materially in excess of the amount justly demandable from them, it shall be competent to him, with the previous sanction of the Board, to cause a new distribution to be made of the revenue and charges payable by each, with reference to the above principle, and to such resolutions as Government may have passed relative to the apportionment of the net rent or profits arising out of the limitation of the Government demand; and in the performance of this duty to employ the Canongoe, and such person or persons as he may judge it advisable to appoint, and to settle the jumma payable by the different parties according to the award of such person or persons, or otherwise, as shall appear to be just and equitable.

And in certain cases may make a fresh partition of the land.

Second. In like manner, in cases in which the several proprietors shall be entitled, not only to an adjustment from time to time of the jumma payable on account of the lands occupied by them, but likewise to a periodical partition of the lands of the village, with reference to the share recorded as belonging to each, it shall be competent to the Collector to cause a fresh partition of the lands and adjustment of the jumma to be made as above prescribed, and at the same time to fix and declare the period from which the arrangement, as finally settled, is to have effect, and to adjust the claims of the parties relative to the revenue intermediately paid by them as may appear equitable. Provided, however, that no such partition or adjustment shall be final until confirmed by the Board of Commissioners, or other authority exercising the powers of that Board. Provided, also, that if any parties shall dispute the existence of the usage under which the partition of the lands shall have been made, and shall claim to be restored to possession of the lands which the Collector may have transferred to another, or shall consider himself entitled to the benefit of a new partition of the lands comprized in the mehal to which he may belong, in any case in which the Collector may have refused to order it, it shall be competent to the said party to bring a regular suit in the zillah court against the person or persons to whom the lands may have been transferred, or the person or persons who may resist the partition, to try the justness of the Collector's decision: and if the existence of the usage shall be admitted or established, it shall not be competent to the courts of judicature to question the accuracy of the partition of the land or adjustment of the jumma; and whenever the decision of a Collector for the partition of any land shall be set aside, it will of course belong to the Revenue authorities to re-adjust the jumma, with reference to the interests of the parties, as defined and settled by the final decision of the courts of judicature and to the conditions of the tenure, and to any general or special resolution of Government relative to the distribution of the net rent or profit arising out of the limitation of the public assessment.

Cases wherein parties affected by Collector's decision may contest it in the Adawlut.

On what points decision of Revenue officers to be conclusive.

Collectors shall not disturb possession, unless specially authorized.

XIII. Collectors, and other officers exercising the powers of Collectors, shall not, unless where specially authorized in the manner prescribed in this or some other Regulation, do any act tending to disturb possession, but shall leave the Adawlut to investigate in a regular suit all claims of persons not in possession, but deeming themselves entitled to be so.

Collectors making or revising settlements, may declare nature and extent of interests possessed by persons occupying land.

XIV. First. Collectors making or revising settlements shall, in cases in which any dispute may exist in regard to the nature of the tenure of any person occupying the soil, be competent to declare, in an official proceeding to be incorporated in the robukaree of settlement, the nature and extent of the interests actually possessed by such occupant, referring to the denomination heretofore applied to him only as one means of proof in regard to the nature of the interest, but stating at length, with specification of any examination he may take for his satisfaction, the grounds of his determination. So also, in cases of dispute regarding the extent of the interest belonging to any sharer in a village or villages held under putteedarry, byachara, or the like tenure, such sharer having actual possession of a portion of such village or villages, or being in the actual receipt as proprietor of a share of the joint profits of the land, it shall be competent to the Collector to decide the point, in the first instance, in his robukaree of settlement, and to enforce his decision, leaving the party who may deem himself aggrieved to seek redress by a regular suit in the courts to try

Where lands held in putteedarry, byachara, or the like tenure, Collectors may decide disputes as to the extent of interest belonging to any parcener, and may enforce his decision.

Subject to an appeal to the Adawlut.

try the right; but nothing herein contained shall be construed to authorize the courts to interfere with the decision of the Collector, in regard to the amount or proportion of jumma to be assessed on any parcel of land, or in respect to the quantity and description of land to be assigned in partition to the holder of any specific share of a joint estate.

Collectors shall not, under the above rule, take cognizance of claims to larger profits or more land than claimant may have hitherto enjoyed or held.

Second. The above rule shall not be construed to empower Collectors, unless otherwise authorized, to take cognizance of any claim, to receive a larger portion of the common profits than the claimant has hitherto enjoyed, or to hold a larger portion of the village or villages than he has hitherto occupied.

Decision of Revenue officers to be maintained by courts, unless proved to be wrong in a regular suit.

Courts not to interterfere with the apportionment of jumma or allotment of land made by Collectors, excepting where the principle of Collector's decision may be at variance with decree.

Third. The decisions passed by the Collectors under the above powers, if not altered or annulled by the Board or by Government, shall be maintained by the Courts, unless, on investigation in a regular suit, it shall appear that the possession held under such a decision is wrongful; and nothing herein contained shall be understood to authorize any court to interfere with the decision of the Revenue authorities relative to the jumma to be assessed on any mehal or portion of a mehal, or to the extent and description of lands belonging to any mehal that may be assigned on the partition of the same to the several parceners concerned.

In what cases Collectors to take cognizance of complaints of wrongful dispossession.

Fourth. If any person shall complain to a Collector or other officer making or revising the settlement of any mehal, that he has been wrongfully dispossessed from any lands, premises, crops, orchards, pasture-grounds, fisheries, wells, water-courses, tanks, reservoirs, or the like, within such mehal, or of the rents, produce, or profits of such lands, premises, &c. the like as aforesaid, or that he has been wrongfully disturbed in the possession thereof, it shall be competent to the Collector, or other officer aforesaid, to inquire into the matter; and if the party so complaining shall appear to have been in possession in the year preceding that in which the complaint is brought, and there shall otherwise be reason to believe that he has been violently or wrongfully dispossessed or disturbed, it shall be competent to the Collector to restore or confirm him, recording the grounds of his determination in a robukaree, and the opposite party shall, in such case, be left to bring a regular suit in court to try the question of right. In like manner, should a Collector, or other officer as aforesaid, find that there exist in any mehal of which he may be making or revising the settlement, any disputes relative to the possession of lands, premises, or the like, which it may be expedient to adjust, it shall be competent to the Collector, or other officer aforesaid, to pass a decision determining the point of possession, leaving the question of right, if further disputed, to be settled by the result of a regular suit in the Adawlut.

Subject to an appeal to the Adawlut.

The above provisions to what cases to apply.

Fifth. The above provisions shall be held to apply to all cases in which a Zemindar or under-tenant, whether farmer or Ryot, having by special deed of prescriptive title a right of occupancy, shall have been wrongfully ousted from the occupancy of lands held and cultivated by him in the preceding year, or in which the rents and profits of any land which were received by such dispossessed party in the preceding year shall be withheld from him, without a legal award or a voluntary act of the party involving the transfer, renunciation, or relinquishment of such rents and profits. But the above rule shall not apply to any case in which the complaining party may have executed any deed purporting to be a relinquishment of possession, unless it shall have been established by some judicial proceeding that such deed was extorted by force and terror; nor to any cases wherein the complainant shall have in any way lost or relinquished possession, previously to the commencement of the year preceding that in which the complaint may be preferred.

To what cases the rule shall not apply.

In settling resumed lakeraje lands, Collectors may take cognizance of claims to the property therein.

XV. In the settlement of any resumed mehal held, or pretended to be held, under sunnuds from the ruling power, or from the Aumils or other officers of the Government, whether such lands shall have been heretofore subject to the payment of revenue or otherwise, it shall be competent to the Collector, or other officer making the settlement, to hear, try, and determine all claims to the property and possession of the land comprising such mehal, or the rents or produce thereof, any thing in the existing Regulations notwithstanding; and subject to the orders and direction of the Board of Revenue, or other authority exercising the powers of the Board, to give possession to, and conclude a settlement

And may give possession to parties appear-

ing to have the best title.

Subject to an appeal to the Adawlut by a regular suit.

settlement with the party who may appear to have the best title, leaving other claimants to establish their claims by a regular suit in the zillah or provincial court, by which, according to the value of the interest at stake, all decisions passed by the Revenue authorities under this section may, on such suit being fully heard, sued, and determined, and not otherwise, be revised, annulled, or altered. The above rule shall not extend to lands held free of assessment, under grants made by, or at the request of the proprietors themselves, or their representatives, the settlement of which shall ordinarily be made with the parties in possession, if willing to engage on adequate terms.

The above rule not to extend to lands held under grants made by, or at the request of proprietors.

Governor-General in Council may grant to Collectors making or revising settlements, special authority to take cognizance of claims to the property and possession of land.

XVI. It shall be competent to the Governor-General in Council to grant to a Collector making or revising the settlement of any mehal, whether the same may have been held by a lakeraje tenure resumed, or being malguzarry, may have become open to re-settlement in ordinary course, special authority to hear, try, and determine, as above, all claims to the property and possession of the lands lying within such mehal, or the rent or produce thereof, and to give possession to the party who may appear to have the best title, subject to the orders and direction of the Board, and further subject, as above, to the revision of the zillah or provincial court on a regular suit. Provided also, that whenever special authority may be given to any Collector, as aforesaid, notice of the order of Government shall be published by a proclamation within the mehals to which the authority so given may extend, and it shall be the duty of the Collectors and the Boards to see that such proclamation is duly made: but no decision passed by a Collector, under this or any other section, whereby such notification is required, shall be disturbed by any court of judicature, otherwise than after a full and regular investigation of merits, on the plea that proclamation was not made.

Collectors making or revising settlements, in what cases to take cognizance of claims to property in lands held lakeraje, or at a mocurrery jumma, under valid tenures, and to make a settlement with the proprietors on behalf of the Lakerajdar or Mocurrerydar.

XVII. It shall be competent to Collectors and other officers engaged in making or revising the settlement of any pergunnah, mouzah, or other local division, on the application of persons claiming a right of property in lands held free of assessment or at a mocurrery jumma, under unquestioned grants from the ruling power or from the Aumils or other officers of Government, and situate within or adjoining to such pergunnah, mouzah, or other local division, to receive, try, and determine the claim; and if satisfied that the applicants do possess, or are entitled to possess, a hereditary and transferable property in the land or the produce or rent thereof, the Collector or other officer, with the sanction of Government previously obtained, shall be authorized to conclude a settlement with them on behalf of the Lakerajdar or Mocurrerydar, for such period as the Governor-General in Council may direct, and shall grant to each of the said proprietors pottahs, defining the conditions on which they are to hold their lands, subordinate to the Lakerajdar or Mocurrerydar. It shall further be competent to the Collectors, under the orders of the Board of Commissioners, to fix and declare the amount of malikana, or other proprietary allowance, to be paid by such Lakerajdars or Mocurrerydars to the said proprietors, in the event of their being divested of the occupancy and management of their lands. Provided, however, that either party, who may be dissatisfied with the decision of the Collector as to the question of the right of property, shall be at liberty to contest the same in a regular suit in the Adawlut; but the courts shall not interfere to alter the terms on which the settlement may have been made by the Collector with proprietors, or the amount of malikana granted to such persons.

Proviso, that an appeal to the Adawlut shall lie on the question of right of property.

Collectors to be the judges of the question of jurisdiction.

XVIII. The Collector shall, in cases of doubt, be the judge of the question of jurisdiction, subject to the orders of the Board and of Government; and the courts of judicature shall not disturb possession given by the Collector, except on a regular suit, and on a decision as to the right.

Collectors authorized to summon witnesses and require production of accounts.

XIX. First. It shall be competent to Collectors, when prosecuting the above inquiries or hearing and trying the above suits, or otherwise, when authorized in that behalf by the Board to which they may be subordinate, to require all Sudder Malguzars and other persons owning, occupying, managing, and cultivating any lands within or in the vicinity of the mehal to which their inquiries may extend, or gathering or disposing of the produce thereof, or collecting, enjoying, or appropriating any rent or revenue derived therefrom, as well as the Gomastahs or other agents employed by such persons in the

management

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management or cultivation of the land, or in the collection of the rent, produce, or revenue thereof, to attend and produce all accounts or other papers which they may respectively possess, relative to such lands, produce, rent, or revenue, and to examine the said persons on oath, or hulufnamah, to the truth of the accounts produced, or on any other matter relating to such accounts, or regarding the lands, produce, rent, or revenue of the mehal, or the rights and interests attaching to such lands, produce, rent, or revenue. Provided, however, that no person shall be compelled to answer on oath or solemn declaration, any interrogation regarding matters wherein he may have an immediate personal interest in concealing the truth, or in uttering what is false, not being an interest arising out of fear, favour, or reward, or any corrupt bargain or agreement with another party.

To examine on oath, or hulufnamah.

Proviso, that persons shall not be examined on oath on questions immediately touching their own interests.

Second. The rules contained in Section 11, Regulation II of 1819, relative to the mode of serving process on persons who may be required to attend and produce accounts under the provisions of that Regulation, shall be and be held applicable to processes issued by Collectors or other officers, under the rules contained in this Regulation. In like manner, the provisions of Section 12 of the said Regulation shall be applicable to all Putwarries, Gomastahs, or other persons, by whom the accounts of any lands regarding which the said inquiries may have been instituted may be kept, and who, after being duly summoned as aforesaid, may neglect or omit to produce any of the accounts required from them, or to give their evidence regarding them, or who may deliberately give a false deposition on oath, or solemn declaration, when summoned or examined as aforesaid, or who may alter, fabricate, falsify, or mutilate the accounts which they may be required to produce. Provided further, that Collectors and other officers employed in the settlement of the land revenue, or in any of the inquiries specified in this Regulation, shall be vested with all the powers and authority which are or may be lawfully exercised by Collectors in cases depending before them under Regulation II of 1819, and the rules contained in Clause 3, Sections 13, 14, and 19 of the said Regulation, shall be and be held applicable to all persons who may be summoned by any Collector or other officer aforesaid, or who may resist the process of a Collector issued under the rules of this Regulation, or who may refuse to take an oath or subscribe a solemn declaration when required, or who may deliberately give a false deposition on oath, or under a solemn declaration taken instead of an oath, or may cause or procure another to do so.

Rules of Regulation II of 1819, applicable to processes issued by Collectors under this Regulation.

Also to Putwarries and others, summoned or examined in cases cognizable under this Regulation.

And to all other persons upon whom process may be issued.

XX. First. The powers specified in Sections 11, 12, 14, 16, 17, 18, and 19 of this Regulation, shall be ordinarily exercised by Collectors when employed in making or revising settlements of the land revenue, and shall extend to all the lands comprized in the pergunnah in which he may be so employed: but it shall be competent to the Governor-General, by an order in Council to be publicly proclaimed in the district, to restrict the authority of Collectors and other officers making settlements, in such manner and to such extent, as he may from time to time judge expedient. In like manner, it shall be competent to Government to vest such Collectors as may, from time to time, be judged fit, with a special authority to receive, try, and determine, in the first instance, subject to a regular suit in the Adawlut, as above provided, all or any of the questions of the nature specified in the aforesaid sections, though the said Collectors may not be engaged in making or revising a settlement of the land revenue; and to vest in such of the Collectors as may be thought proper, authority (either generally, or within such limits as may be from time to time determined) to receive, try, and determine by summary process, all suits for rent which may be preferred by Zemindars, Talookdars, or other Sudder Malguzars or farmers of land, or by any person in their behalf, against any dependant Talookdar, Zemindar, under-renter, Ryot, or other under-tenant of whatever denomination, as well as all applications by Ryots and the under-tenants contesting the demand of a Sudder Malguzar or farmer, and all complaints preferred by Ryots or other under-tenants of whatever description, against landholders or farmers of land, or their respective agents or representatives, on account of excessive demand or undue exaction of rent, whether levied by distraint or otherwise, as well as all suits relative to the adjustment of accounts between landholders and farmers of land and under-tenants, of whatever description, with their sureties, or with any agents or persons employed

Powers specified in Sections 11, 12, 14, 16, 17, 18, and 19, to be ordinarily vested in Collectors making or revising settlements.

But Governor-General in Council may restrict powers to be exercised on any particular occasion.

Like powers may be specially vested in Collectors, though not engaged in making or revising settlements.

Collectors may be similarly vested with special powers to try all suits regarding rent,

or exaction of rent.

The adjustment of accounts between landlord and tenant, their sureties and agents.

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employed by them in the management of land, or the collection or payment of the rent of land, and to all other matters immediately connected with the demand, receipt, or payment of the rent of land, whether malguzarry or lakeraje, or with the rent of orchards, pasture grounds, and fisheries, commonly denominated phulkur, bunkur, and julkur, or with any other asset of the land revenue not included in the sayer abolished, together with all complaints of the non-delivery of pottahs when demandable under the Regulations, or complaints of the prescribed receipts not being given for actual payment of rent, and generally complaints of any deviation from the Regulations, or from the established usage of the country relative to the matters aforesaid, or any violation of subsisting engagements in disputes respecting the rent and occupancy of land, between landholders or farmers of land and their under-tenants, of whatever denomination.

And touching all matters connected with land, the rents or produce of land, the delivery of pottahs, the violation of engagements, and generally all disputes between Sudder Malguzars and farmers and their tenants.

Second. The appointment of the Collector to the discharge of the above duties, and the extent of the jurisdiction to be assigned to him, shall be notified by proclamation in the district, after such manner as the Governor-General in Council may direct; and after the publication of such notice, all summary suits, actions, applications, and complaints of the above nature, and referring to lands, or the rents, produce, or accessions of land lying within the jurisdiction assigned to the Collector as above, which may be preferred in the Zillah or City Adawlut by any Sudder Malguzar, Zemindar, Talookdar, farmer, Ryot, or other proprietor or under-tenant of land, shall immediately on being received, be referred for trial to the Collector, to whom, also, all such summary suits depending at the time shall be transferred. Provided also, that in such cases parties having suits or complaints to prefer, of which the cognizance may be vested, as above, in the Collector, shall be at liberty to prefer them to that officer in the first instance. It shall, in like manner, be competent to the Governor-General to fix, by an order in Council, the period at which the special powers given as above to a Collector, and the authority to be ordinarily exercised by those officers on the occasion of making settlements, shall cease and determine.

Appointment of Collector to exercise the above duties, how to be ratified.

Governor-General may fix by proclamation period for which Collectors are to exercise judicial powers under this Regulation.

Third. No complaint or application, of the nature specified in the preceding clauses, shall be received by a Collector under the rules of this Regulation, unless the plaint or application shall have been preferred within the period of one year after the cause of action shall have arisen.

Collectors shall not take cognizance of complaints specified in preceding clauses, unless preferred within one year.

XXI. In summary suits for rents and the like, wherein special rules have been prescribed for regulating the process of the courts, the Collectors shall be guided by the same rules, and shall exercise the same powers and authority as are or may be lawfully exercised by the zillah and city Judges. In other cases falling under their cognizance, according to the provisions of this Regulation, the ordinary process for securing the attendance of the defendant or party otherwise impleaded, shall be to issue a notice reciting the matter, and requiring the defendant, or other party, to attend in person, or by representative, at such time and place as may be made choice of by the Collector for conducting the investigation. Should any party fail to attend after being served with a notice of the above description, or should the return of the Nazir or person employed to serve the notice be, that after diligent search the party or parties cannot be found, proclamation shall be made in writing, to be stuck up at or near the ordinary residence of the party, stating that, after fifteen days from the date of publishing the same, the case will be liable to be brought up for trial and judgment, and any party implicated, who having been served with the notice above described shall fail to attend, or who shall continue to absent himself, will be as much bound by the judgment that may be passed, as if he or they had been in attendance to plead.

Collectors, by what rules of practice to be guided, and what processes to issue.

XXII. Sections 18 and 19, Regulation VIII of 1819, are hereby extended to all the provinces immediately subject to the Presidency of Fort William; and the provisions of the said sections shall be applicable to the proceedings of Collectors held under this Regulation. Provided, however, that whenever it shall be desired to apprehend a defaulter residing out of the jurisdiction of the Collector by whom the suit relative to the alleged arrear may be cognizable, the process of arrest shall be served through the judge of the district where the alleged defaulter may reside.

Sections 18 and 19, Regulation VIII of 1819, extended, and declared applicable to cases tried by Collectors under this Regulation.

XXIII.

Regulation VII, A. D. 1822.

XXIII. First. It is hereby declared and enacted, that in so far as concerns the summoning and examination of witnesses, the penalties for false testimony, for resistance of process, contempts, and all other similar matters connected with cases under cognizance before the Collectors of land revenue, or other officer, by virtue of the powers vested in them by this Regulation, or any other Regulation whereby Collectors are vested with judicial powers, their cutcherry or office for the time being shall be deemed and held to be a court of civil judicature.

Collectors' cutcherry shall be held a court of civil judicature, and his decisions shall be deemed to be judicial awards.

Second. Provided also, that the regular suits which may be brought to contest decisions passed by Collectors under the powers vested in them by Sections 11, 12, 14, 15, 16, 17, 18, 19, and 20, shall be of the nature of an appeal to court in its regular jurisdiction from a summary award. It shall not, therefore, be necessary for the Collector, or other officer of Government, to be a party in the action.

Collectors authorized to execute awards made by them.

Third. Collectors of the land revenue are hereby empowered to execute all awards made by them under the rules of this Regulation. In cases wherein a specific sum of money shall be adjudged to be due, or any costs or damages be awarded, the Collector decreeing the same shall proceed to levy the amount for the party in whose favour it may be adjudged, by the process in use for the recovery of arrears of the Government revenue. Provided, however, that he shall not sell any lands, houses, or other real property, in satisfaction of any judgment passed in favour of any individual, on a summary inquiry. In cases wherein possession of lands, houses, water-courses, or the like, may be adjudged, it may and shall be lawful for the Collector making the award to deliver over possession, in the same manner and with the same powers in regard to all contempts, resistance, and the like, as are or may be lawfully exercised by the courts in giving possession to an auction purchaser; and the Zillah or City Adawluts shall support the Collectors in the exercise of the above power, and shall give effect to any orders passed by them in pursuance of it, in the like manner as if the same had been passed by themselves. Collectors are further hereby empowered to place one or more Peons, Mirdahs, Suwars, or the like, to aid in the maintenance of possession for the party to whom it may be awarded, in case of his deeming such a measure necessary or expedient.

Collectors authorized to depute native officers to make inquiries preparatory to settlement.

XXIV. First. It shall and may be lawful for a Collector, or other officer exercising the powers of Collector, preparatory to making or revising a settlement as aforesaid, to depute any Tehsildar, Canongoe, Aumeen, or other fixed or temporary officer, to any village or mehal, whether the same be managed by a Zemindar or farmer or be held khas, to inquire into the various matters which such Collector or other officer is required or empowered to investigate, in order to form a settlement in the mode prescribed by this Regulation. Any such native officer, so deputed as above, shall be deemed to be vested with the power of summoning and examining Putwarries, Gomastahs, or other persons by whom the accounts of the village or mehal may be kept, in the same manner and with the same powers as is provided for officers deputed under Section 25, Regulation XII of 1817. Furthermore, in case the Collector or other officer may so prescribe, the said Tehsildar or other person shall be empowered to make a measurement of the village or mehal into which they may be deputed, and to summon any Mocuddims, Pudhans, Ryots, or other residents, and to call upon them to point out the boundaries of such village or mehal, and to furnish information as to all matters relating to the land, and the rights and interest attaching thereto: and any person contumaciously withholding information from an officer deputed as aforesaid, shall be liable, on the same being established to the Collector's satisfaction, to the same penalty as is prescribed for Putwarries refusing to attend or give evidence.

Resistance or obstruction of the process or order of a Collector, how punishable.

Second. Provided also, that any person who may, by force or threats, obstruct or resist the execution of any legal process, requisition, or order of a Collector or other Revenue officer, shall, in addition to the penalties prescribed by the existing Regulations for such act, be liable to a fine not exceeding two hundred rupees, or to imprisonment in the Dewanny jail for a period not exceeding two months. The said fine or other penalty to be adjudged by the Collector after proceeding duly held and recorded, and the sentence to be immediately reported to the Board to which he may be subject.

Third.

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Police officers to aid and support the execution of process and orders of Collector.

Third. Provided further, that all police officers shall aid and support the execution of all process and orders issued by a Collector, or other officer aforesaid, on the responsibility of the officer issuing or executing the same; and if any affray or breach of the peace shall occur, in consequence of any resistance or obstruction being made, or attempted to be made, to the legal process or order of a Collector or other Revenue officer, the parties resisting or obstructing such process or order shall be punishable for the affray or breach of the peace, and the Revenue officers shall not be liable to any criminal prosecution on that account.

Parties in suits tried by Collectors may employ any Vakeels or agents they think proper.

XXV. It shall be competent to the parties in all suits, the cognizance of which is hereby vested in the Collectors of revenue, to employ any agent, Vakeel, or Representative whom they may think proper to appoint, to act and plead in their behalves, provided such agent, Vakeel, or Representative be duly empowered by the parties. The rate of remuneration to such agent or Vakeel shall be left to be adjusted between himself and his constituent; but no greater sum shall be awarded on this account for costs payable by the party against whom the judgment may be passed, than what may be deemed by the Collector a fair equivalent for the attendance of such agent.

What pleadings to be required.

XXVI. No other pleadings shall be required from the parties in such suits than a plaint and answer; provided that, if the parties should, at any time, wish to file an amended plaint or an amended answer, or any explanatory motion, such subsidiary pleadings shall be received.

Stampt paper to be used.

XXVII. The mooktarnamas or vakeelutnamas, and the pleadings and final decree in such suits, shall be written on stampt paper of the value of eight annas, whatever may be the amount of the suit, and no fees shall be taken on exhibits tendered in the cause, or for the witnesses required by the parties; nor shall it be necessary for the parties to present a written motion on stampt paper, for the filing of such exhibits or for the summoning of such witnesses.

Collectors may try and determine suits in any part of their districts.

XXVIII. It shall be competent to the Collectors to hear and determine such suits in whatever part of the district they may occasionally be or reside; provided that every hearing and decision be in public cutcherry, or in some other place open to the public, and in the presence of the parties or of their constituted agents or Vakeels, if in attendance.

Decisions how appealable to Boards.

XXIX. First. The decisions of the Collectors on all such suits shall be appealable to the Board of Revenue or other authority exercising the powers of that Board. The petition of appeal shall be presented either to the Collector or to the Board, at the option of the party, and shall be written on stampt paper of the value of two rupees; but no petition of appeal shall be received after the expiration of three months from the date of the decision, unless sufficient cause shall be shewn for the delay to the satisfaction of the Board.

Board how to proceed on such appeals.

Provided also, that the Board shall not be required, in ordinary cases, to go into a regular investigation of the merits, but shall be authorized to dismiss the appeal without further investigation, in all cases in which, on a consideration of the final robukaree of the Collector, they may not see ground to consider the decision of that officer to be unjust, erroneous, or doubtful, or his proceedings in the case irregular or imperfect.

In what cases Board may direct a new trial, or interpose to correct neglect or delay.

Provided also, that in all cases in which the Collector may dismiss the suit for non-attendance, or on some other ground of default, without an investigation of the merits of the case, it shall be competent to the Board to direct a new trial; and in cases in which he may neglect or delay the investigation or decision of a suit without sufficient cause, it shall be competent to the Board to interfere, and to cause the Collector to proceed upon the inquiry into and determination of it.

What pleadings to be required in appeals to Boards.

Second. No pleadings, except the petition of appeal, shall be required in such appeals, nor shall any fees be taken by the Board on the exhibits originally filed, or on any further documents which the Board may think it necessary to call for.

Third. If the parties choose to employ in the pleading of such appeals the same agents or Vakeels who were previously employed by them in the original suit, no further mooktarnama or vakeelutnama shall be required of them.

Fourth.

Fourth. The respondent shall receive notice of the appeal, but shall not be compelled to appear in person or by Vakeel; and the appeal shall be decided on the merits of the case, notwithstanding his absence, in the same manner as if he had attended.

Respondents to receive notice, but not to be required to appear.

Fifth. The decision of the Board shall be final, in as far as concerns the result of the summary inquiry of the Collector, and shall be rendered in a Persian robukaree, written on stampt paper of the value of two rupees.

Board's decision to be final as to the result of summary inquiry.

Sixth. Any person, however, dissatisfied with the summary judgment of the Collector or the Board, and desirous of a more full and formal decision, shall be at liberty to prefer a regular suit to try the merits of the case in the zillah, or other similar or superior court in which it may be cognizable. In such cases, the summary judgment of the Collector, if not reversed or staid by the Board, shall be carried into effect, notwithstanding the institution of the regular suit.

But decision of Board and Collector may be contested by regular suit in Adawlut.

XXX. All persons having claims or complaints to prefer, of the nature of those made cognizable by Collectors under the provisions of this Regulation, and not wishing to avail themselves of the summary process authorized in that court, shall be at liberty to institute their claims or complaints, in the first instance, by a regular suit before the local Moonsiff, or in the Zillah or City Adawlut, or Provincial Court of the division, according as the suit may be cognizable in these courts respectively, under the general regulations for the administration of civil justice.

Parties having claims cognizable by Collectors, and not wishing a summary trial, may, in the first instance, bring a regular action in the Adawlut.

XXXI. First. Whenever a regular suit may be instituted in a civil court, with a view to set aside or alter a summary judgment passed by a Collector, the proceedings held on the summary inquiry shall be called for by precept from the court, and filed on the record of the case.

On appeal to a court against the decision of a Collector, the proceedings held by that officer shall be called for and filed in the case.

Second. Provided also, that no such suit shall be cognizable by, or referable to any Register, Sudder Aumeen, or Moonsiff; and all Registers, Sudder Aumeens, and Moonsiffs, shall, in cases tried by them, be held and bound by the decisions passed and records prepared by Collectors or other Revenue officers, under the provisions of this Regulation, unless the same shall have been rescinded or altered by the Board, or by the zillah or other similar or superior court, on a regularsuit.

No such appeal cognizable by, or referable to any Register, Aumeen, or Moonsiff.

XXXII. The Collectors shall transmit to the Boards such periodical reports of the causes decided by, or depending before them, as the Boards may direct; and the Boards will also furnish to Government such abstracts of those reports, and such reports in the cases received and determined by them in appeal, as the Governor-General in Council shall from time to time require.

Periodical reports to be furnished by Collectors to Boards.

XXXIII. First. It shall be competent to Collectors, or other officers exercising the powers of Collectors, to refer to arbitration any disputes cognizable by them under the provisions of this Regulation, as well as any questions or disputes of any kind respecting land or the tenures therein, or the rights dependant thereon, that may come before them, provided the parties consent to that mode of adjustment, and on award being made, to cause the same to be executed. In referring cases to arbitration under the above provision, and in their general proceedings relative to such suits, the Collector shall be guided by the rules contained in Regulation XVI of 1793, and the other corresponding enactments, and in Regulation VI of 1813, in so far as the same may be applicable; and shall be competent to vest in the arbitrators the same powers and authority, in regard to the summoning and examination of witnesses and the administration of oaths, and to enforce the orders passed by the arbitrators under such powers, in the same manner as the courts of judicature are empowered to do; and all awards made on such references shall, when confirmed by the Collector, have the same force and validity as a regular degree of the Adawlut, and shall not be liable to be reversed or altered, unless the award shall be open to impeachment on the ground of corruption or gross partiality, or shall extend beyond the authority given by the submission of the parties, and such ground of impeachment shall be established in a regular suit in the zillah, city, or other superior court, wherein the case may be cognizable.

Collectors authorized to refer certain cases to arbitration.

Force of awards passed on such reference.

Second. In referring any dispute to arbitration, the Collector shall be careful to specify in his proceedings, and in the deed of arbitration to be executed

Matter of arbitration to be distinctly specified in Collector's proceedings.

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executed by the parties, the precise matter submitted to the arbitrators; and if the award first made by the arbitrators shall not include all the points submitted to them, or shall be otherwise incomplete, it shall be competent to the Collector again to refer the matter to them, with directions to perfect their award.

Canongoes and Tehsildars may be employed as arbiters.

Third. The Pergunnah Canongoes and Tehsildars may be appointed arbitrators in any case referred to arbitration under the above rules, any thing in the existing Regulations notwithstanding.

Collectors in what cases to interfere of their own motion in cases of disputed possession.

XXXIV. First. When a Collector, or other officer exercising any of the powers vested in Collectors by the rules of this Regulation, relative to complaints of dispossession or disturbance of the possession of lands or premises, shall learn, either by a reference from the Magistrate or by a report from any other public officer or otherwise, that any disputes exist within the tract placed under his jurisdiction, relative to any lands, premises, crops, orchards, pasture grounds, fisheries, wells, water-courses, tanks, reservoirs, or the like, likely to terminate in a breach of the peace, it shall and may be lawful for the Collector, or other officer aforesaid, to require the contending parties to attend in person or by representative at a stated time and place, and after investigating the case in the presence of the parties or their representatives, or such of them as may attend, or referring it to arbitration as above prescribed, to decide the case in the same manner as if it had been brought before him by the complaint of one of the parties. Provided also, that if the fact of previous lawful possession cannot be ascertained, it shall be competent to the Collector, subject to the orders and direction of the Board, to decide on the question of right, and to give possession to one of the contending parties, leaving the other party to contest the decision by a regular suit in court. But no such decision shall be passed by any Collector, until he shall have instituted a careful inquiry into the fact of possession; and the Board shall be careful to see that this restriction is observed. Provided further, that in such cases it shall be competent to the Collector to attach the disputed lands, premises, &c. as aforesaid, and to appoint an officer to the management of the same, retaining in deposit the rents and produce, or such portion thereof as may remain after discharging any public revenue demandable therefrom, with the charges of management, until one of the contending parties shall be placed in possession.

And to give possession to one of the contending parties.

Collector may attach disputed lands, &c.

Magistrates and joint Magistrates, in what cases to refer disputes to Collector.

Second. Whenever any Magistrates or joint Magistrates shall have before them any suit, complaint, or information, relative to any dispute regarding lands, premises, crops, water-courses, or the like, which may appear likely to terminate in a breach of the peace, or which it may otherwise be desirable to bring to an immediate decision, it shall be the duty of such Magistrate or joint Magistrate, in cases in which the Collector shall be vested with the cognizance of such actions to certify the case to that officer, and the Collector will then forthwith proceed to investigate and determine the case under the rules above prescribed. Provided also, that in all cases of forcible dispossession, or forcible disturbance of possession, the Collector shall invariably transmit to the Magistrate or joint Magistrate a copy of the first proceeding held by him in the case, and also a copy of the robukaree containing his final award.

Collector to encourage arbitration.

Third. The Collector shall, in all such cases, use every proper means for inducing the parties to refer their disputes to arbitration, in like manner as the Dewanny courts are directed to do.

Meaning of the term Board of Commissioners, &c. as used in this and other regulations.

XXXV. Whenever the term Board of Revenue or Board of Commissoners may occur in this or any other Regulation, the same shall be held and considered to apply to any Board, Committee, or Commission, and to any member of such Board, Committee, or Commission, that may be vested by the Governor-General in Council with the powers and authority of the Board of Revenue, save and except in so far as may be otherwise specially declared and provided. In like manner, all rules in this or any other Regulation, whereby any duties or powers may be prescribed for or vested in Collectors, shall be held and considered to be equally applicable to any officer exercising the authority of Collector, under the orders or with the sanction of the Governor-General in Council.

Rules regarding Collectors to apply to any officer exercising authority of Collector under orders from Government.

REGULATION

REGULATION I. A.D. 1823.

A REGULATION *to amend certain parts of Regulation I of* 1821 *:—Passed by the Governor-General in Council on the* 20*th February* 1823 *; corresponding with the* 10*th Phaugun* 1229 *Bengal era ; the* 25*th Phaugun* 1230 *Fusly ; the* 11*th Phaugun* 1230 *Willaity ; the* 10*th Phaugun* 1879 *Sumbut ; and the* 7*th Jummud Ussany* 1238 *Higerec.*

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Preamble.

WHEREAS the rule contained in the first clause of Section 3, Regulation I. of 1821, has been construed as barring cognizance, by the Commissioners acting under the provisions of the said Regulation, of suits to recover possession of land legally or wrongfully disposed of by public sale, excepting in cases wherein the sale shall have been effected by the undue influence of a public officer; and whereas such a restriction of the jurisdiction of the said Commissions appears to be not only incompatible with the design of the said Regulation, but also inexpedient, inasmuch as it in many cases restrains the Commissioners from annulling sales of which the illegality has been fully established, and exposes the parties who have suffered by such sales to unnecessary expense and delay that must attend the institution of a new suit in the ordinary civil court; and whereas it has appeared to the Governor-General in Council to be advisable that the Commissions aforesaid should have cognizance of all suits and claims to recover possession of land lying within the local limits to which their authority may extend, which may have been lost through or by consequence of public sales made in liquidation of alleged arrears of revenue, within the period specified in Clause 1, Section 3, of the said Regulation, the following rules have been enacted, to be in force from the date of their promulgation.

Part of Clause 1, Section 3, Regulation I. of 1821, rescinded.

II. First. Such part of Clause 1, Section 3, Regulation I. of 1821, as restricts, or can be construed to restrict the cognizance of the Commissioners, acting under the provisions of that Regulation, in the matter of suits to recover possession of lands lost through public sales, to cases wherein such sales have been effected by the undue influence of a public officer, is hereby rescinded.

Commissioners acting under Regulation I. of 1821, empowered to take cognizance of certain suits, in cases specified in Clauses 2, 4, 5, and 6, Section 3, Regulation I. of 1821.

Second. In the several cases specified in clauses 2, 4, 5, and 6, Section 3, Regulation I. of 1821, as well as in all cases wherein it may appear that any plaintiff has been deprived of his rights by an illegal sale made within the period specified in the first clause of the said section, it shall and may be lawful for the Commissioners acting under the provisions of that Regulation to take cognizance of any suit preferred to them, and to pass judgment on the same, although there may be no proof that undue influence was exercised by any public officer to the injury of the plaintiff.

In what cases undue influence need not be pleaded or established by plaintiffs.

Third. Provided also, that in the cases specified in Clause 3, of the aforesaid section, if there shall be proof, or strong presumption, that the purchase or acquisition of the property sued for was effected by violence, extortion, oppression, or fraud, it shall not be necessary for the plaintiff to plead or establish that undue influence was exercised.

Commissioners empowered to re-hear suits which may have been dismissed by them under certain circumstances.

Fourth. Provided further, that in all cases wherein the Mofussil Special Commission may have dismissed the claim of any person suing under the provisions of the said Regulation, on the ground that the case was not cognizable by the said Commission, from default of proof that undue influence had been exercised, it shall and may be lawful for the Commissioners aforesaid to re-hear the suit and to pass judgment thereon, under the above provisions, in the same manner as if it had been preferred subsequently to the promulgation of this Regulation.

Sudder Special Commission to be guided by this Regulation.

Fifth. In like manner, the Sudder Special Commission shall be guided by the provisions of this Regulation, in all cases which may now be pending in appeal before them, or in which an appeal may hereafter be preferred to them; and in cases wherein their decree or order may have been for the dismissal of any suit, on the ground that the exercise of undue influence was not established, it shall and may be lawful for the said Sudder Commission to review the case and to pass judgment thereupon, in the same manner as if the case had been instituted subsequently to the promulgation of this Regulation.

EXTRACT

EXTRACT REVENUE LETTER *from* BENGAL, *Dated 4th July* 1817.

Revenue Letter from Bengal, 4 July 1817.

Sales of Land in the Lower Provinces.

161. THE proceedings noted in the margin * contain a letter from the Board of Revenue, enclosing a statement of the lands advertised and actually sold for the recovery of arrears of revenue in the provinces of Bengal, Behar, and Orissa (excepting Cuttack), in the year 1221, B. S. and F. S., respectively.

170. The jumma of the lands actually sold amounted to Rupees 74,053, and the amount of the purchase-money was Rupees 4,20,279; so that, assuming the proprietor's profit at one-tenth of the sudder jumma, the lands in question would appear to have sold at an average of nearly fifty-seven years' purchase.

171. The balance due by the defaulters of lands ordered for sale but not sold, amounted to Sicca Rupees 10,87,414. The balance due from the lands actually sold was Sicca Rupees 48,415.

172. It would have been satisfactory to us to have been enabled to explain distinctly the causes to which the variety in the price of the lands sold in the different districts is to be ascribed.

173. The omission, however, of the Board to furnish this information on the present occasion, your Honourable Court will find to be for the most part supplied by the report which was furnished by that authority, in reply to the reference made to them on the subject of the 97th paragraph of your Honourable Court's despatch of the 28th October 1814.

174. To that report, which is recorded on the annexed date,† we beg permission to refer your Honourable Court.

EXTRACT REVENUE LETTER *from* BENGAL, *Dated* 17*th July* 1818.

Revenue Letter from Bengal, 17 July 1818.

64. THE proceedings noted in the margin ‡ contain a letter from the Board of Revenue, enclosing a statement of the lands advertised and actually sold for the recovery of arrears of revenue in the provinces of Bengal, Behar, and Orissa (excepting Cuttack), in the year 1222 B. S. and F. S., respectively.

65. The jumma of the lands actually sold amounted to Rupees 96,772, and the amount of the purchase-money was Rupees 3,73,316; so that, assuming the proprietors' profit at one-tenth of the sudder jumma, the lands in question would appear to have sold at an average of thirty-eight and a half years' purchase.

66. The letter above alluded to contains the explanation required by your Honourable Court's letter of the 8th April last, respecting the disproportion between the lands advertised for sale and those actually sold.

EXTRACT REVENUE LETTER *to* BENGAL, *Dated the* 21*st March* 1821.

Letter from, dated 1st November 1816; par. 98 to 102.—Statement of lands advertised for sale on account of arrears of revenue, and of the portion sold in the provinces of Bengal, Behar, and Orissa (excepting Cuttack), in the year 1220, F. S. and B. S.

45. BESIDE the statement in these paragraphs, we have before us (in paragraphs 169 and 171 of your letter of 4th July 1817, and in paragraphs 64 and 66 of letter of 17th July 1818) corresponding statements for the years 1221 and 1222. The results are as follow.

1220

* Revenue Consultations, 11th April 1817, Nos. 1 and 2.

† Ibid., 6th September 1816, No. 4.

‡ Ibid., 10th July 1818, Nos. 21 and 25.

Revenue Letter to Bengal, 21 March 1821.

Sales of Land in the Lower Provinces.

YEARS.	Jumma of Lands ordered for Sale, but not sold.	Jumma of Lands sold.	Purchase Money.	Years' Purchase, reckoning the Proprietors' Profit at 10 per Cent. on the Jumma.
	Rupees.	Rupees.	Rupees.	Years. Months. Days.
1220 B. S. and F. S.....	27,51,777	1,50,215	10,64,418	71 0 0
1221.... ditto	20,93,151	74,053	4,20,279	57 0 0
1222.... ditto	28,90,005	96,772	3,73,346	38½ 0 0

46. The great disproportion between the lands advertised for sale and those actually sold, on which an explanation was demanded in our letter of the 8th April 1817, is accounted for in the letter of the Board of Revenue, to which we are referred by your letter (paragraph 66) dated 17th July 1818. The advertisement of the lands is, it appears, a species of coercion, which very frequently produces the payment of arrears without a necessity of proceeding to the ultimate remedy.

47. Another circumstance particularly demanding explanation is the remarkable difference (one-tenth of the sudder jumma being taken as the landholder's share) in the number of years purchase, which varies, according to the accounts before us, from four to one hundred and eighty. We perceive that, in your letter to the Board of Revenue under date 15th March 1816, you instructed them to notice on future occasions the causes of this variety; and in your letter dated 4th July 1817, paragraph 173, you refer us to a report of the Board, in which you say we shall find "this information "for the most part supplied." One general cause is there assigned, namely, the great difference as compared with the actual produce of the assessment payable by different estates: and of this difference two sources are pointed out; first, the inequality of the assessment at the time of the perpetual settlement; and secondly, the alteration since the time in the value of estates. The Board remark, that "the materials on which that settlement, generally "speaking, was formed, were very imperfect and unsatisfactory." Of the truth of this statement we have sufficient reason to be convinced: but what is adduced by the Board, in order to account for the alteration which has taken place in the value of estates since the period of the perpetual settlement, is far from supplying all the information which we require. In a subsequent letter, indeed, dated 10th April 1818, they state their incapacity to supply this information. "It is," they say, "totally out of our power to "account for the difference between the price of the different estates with "reference to their jumma, farther than by supposing that in the one case "the estates are more valuable, either from increased cultivation or from the "assessment having been originally lighter than they are in the other." We cannot consider this mode of dismissing the subject as satisfactory, and are not persuaded that the means might not be found of discovering in what proportion the original inequality of the assessment, and the subsequent alteration in the value of the estates, have contributed to produce the effect which is now under our consideration. Of the increased value of estates, the increase of cultivation is not the only possible cause. The sacrifice of all the rights of the Ryots may possibly be another; and the increased confidence in the stability of the permanent settlement may be a third. Nor is increase of value the only species of variation. Decrease of value has often occurred since the perpetual settlement; and of this the Board of Revenue themselves have, in a loose way, pointed out certain causes, as encroachment of rivers, calamity of seasons, mismanagement, desertion, fraudulent separations, to which they add, "and a variety of other causes."

48. We cannot but believe, that a comprehensive report upon this subject, taking it in all its bearings, would, if executed with fidelity and with all the means of information which the Board of Revenue have at command, be

Revenue Letter to Bengal, 21 March 1821.

attended with great advantage, and that it would make us acquainted with particulars, affecting very intimately both the condition of the people and the success of our administration.

Sales of Land in the Lower Provinces.

EXTRACT REVENUE LETTER *from* BENGAL,

Dated the 1st August 1822.

Revenue Letter from Bengal, 1 Aug. 1822.

244. In the 64th paragraph of our despatch dated 17th July 1818, we submitted to the notice of your Honourable Court the statement of lands advertised and actually sold, for the recovery of arrears of revenue, in the provinces of Bengal, Behar, and Orissa (excepting Cuttack), in 1222, B.S. and F.S., respectively.

245. Our proceedings of the dates entered in the margin* contain corresponding statements for the years 1223 to 1226, B.S. and F.S., of which the following is an abstract.

YEARS.	Jumma of Lands advertised for Sale, but not sold.	Jumma of Land sold.	Produce of the Sale.	Years' Purchase, reckoning the Proprietors' Profit at 10 per Cent. on the Jumma.
	Rupees.	Rupees.	Rupees.	Years. Months. Days.
1223 B. S. and F. S.	2,22,23,048	17,930	1,22,871	69 7 22
1224.... ditto	1,65,87,864	30,971	1,30,729	42 2 4
1225.... ditto	2,07,91,201	43,137	1,28,645	29 9 26
1226.... ditto	2,36,42,828	55,537	2,71,407	48 10 13

246. Your Honourable Court is aware, that in the Lower Provinces almost all measures of coercion have been superseded by the process of advertisement for public sale, and the number of estates advertised for payment will always be very great. The proportion of land sold is, however, inconsiderable; and part of it consists, we believe, of estates which the proprietors desire to dispose of in this manner. The sale price is on an average equal to nearly four and a half times the annual revenue of Government; and landed property being very highly prized, we should imagine that, where circumstances are favourable, it may be estimated to amount to at least sixteen years purchase of the net rental.

247. We have frequently urged on the Collectors the necessity of care and tenderness in applying the process of public sale, especially in those parts of the country where the joint proprietors are numerous, and of the class of cultivating Zemindars; and in regard to these some new distinct provisions may be required.

248. With this reservation, we are disposed to think, that, within the sphere of the permanent settlement, the process now followed is as good as any thing that could be adopted; but as the want of punctuality on the part of the Zemindars occupies uselessly a great portion of the time of our Revenue officers, some further check seems necessary to obviate the inconvenience.

EXTRACT

* Revenue Consultations, 29th June 1821, Nos. 5 to 59; 25th April 1820, No. 16; 21st August 1821, Nos. 3 to 6.

EXTRACT REVENUE LETTER *to* BENGAL,

Dated the 10th November 1824.

Letter from, 1st August 1824, par. 244 to 248.—Sales of land for 1223 to 1226, B. S. and F. S.

YEARS.	Jumma of Lands advertised for Sale, but not sold.	Jumma of Land sold.	Produce of the Sale.	Years' Purchase, reckoning the Proprietors' Profit at 10 per Cent. on the Jumma. Yrs.	Mths.	Dys.
1223 B. S. and F. S.	2,22,23,048	Rupees. 17,930	Rupees. 1,22,871	69	7	22
1224 .... ditto....	1,65,87,864	30,971	1,80,729	42	2	4
1225 .... ditto....	2,07,91,201	43,137	1,28,645	29	9	26
1226 .... ditto....	2,36,42,828	55,537	2,71,407	48	10	13

66. We shall reserve the observations which we have to make on this subject till we come to the consideration of the new rules which you subsequently enacted for its management, and with respect to which we have not yet received the communication of your sentiments. There is nothing which distinguishes the cases here brought to notice from the generality of those which we have previously remarked upon. It is so far satisfactory to find, that advertising for sale operates so extensively as the means of effecting payments of arrears. In the sales which actually took place, we see nothing which should have barred compliance with our orders to purchase the lands on account of Government. As this appears to us a measure of importance for securing the rights of the immediate cultivators and other parties connected with the land, we repeat our desire that no opportunity of effecting it without undue sacrifice may be neglected.

Revenue Letter to Bengal, 10 Nov. 1824.

Sales of Land in the Lower Provinces.

EXTRACT REVENUE LETTER *from* BENGAL,

Dated the 30th July 1823.

33. Your Honourable Court is aware, that the sale of land for arrears of revenue has been a fertile source of litigation, the Regulations containing no specification of the conditions necessary to the validity of such sales, and the decisions of the Adawluts, to whom no distinct cognizance of such cases is given by the rules of 1793, being nearly as various as the persons who presided in them. On the one hand, much real injury has remained unremedied; and, on the other, sales have frequently been avoided on insignificant points of mere form, though the general propriety of the measure, and the contumacy or fraud of defaulters, have been fully established.

Revenue Letter from Bengal, 30 July 1823.

34. Further, much embarrassment has been frequently experienced from the doubts attaching to the authority of the superior Revenue authorities, in regard to the annulment of sales. In the Lower Provinces, the Board of Revenue has generally considered itself to be debarred from exercising any discretion, in cases wherein there had occurred no legal irregularity, however harsh or impolitic the sale might have been. They often, therefore, withheld relief where they desired to afford it, and cast on the party injured the expense and annoyance of a long protracted suit, to recover that possession from which he ought never to have been ousted. In the Western Provinces, fortunately for the people, the Board acted on an opposite construction of their powers, holding, on grounds of doubtful validity, that the sale was absolutely incomplete until confirmed by the superintending Board.

35. The precise nature of the interest and title conveyed to persons purchasing at public sales never having been defined, various judgments on the point had been passed; and, in some cases, serious injury had been sustained by the inferior tenantry, from the latitude given to auction purchasers. Moreover, in several cases we had seen reason to regret, that no provision had been made authorizing the sale of the estates with a general reservation of under-tenures, even those originating in the defaulter, and therefore necessarily voidable.

36. To

Revenue Letter from Bengal, 30 July 1823.

Sales of Land in the Lower Provinces.

36. To correct the above evils and inconveniences, and to provide for some other points of inferior moment, we have passed Regulation XI, 1822. For a fuller detail of its provisions, and of the grounds on which they have been adopted, we beg leave to refer you to the printed copy of the Regulation and to the annexed proceedings.* We trust it will be very useful both to Government and to the people.

133. In the proceedings noted in the margin † your Honourable Court will find recorded our correspondence with the Board of Revenue in the Central Provinces, relative to an extensive estate in zillah Ghazeepore, which had been sold in liquidation of arrears of Revenue, and which, under the circumstances of the case, it has appeared to us proper to repurchase on account of Government, with a view to the restoration of the original Zemindars.

134. These consist of a great number of Rajpoots, holding partly in common tenancy and partly subject merely to a common assessment. They appear to be turbulent in their character, and much discord seems to have prevailed among them. Their disputes, which our system appears scarcely to provide adequate means of settling, led to the arrear for which the sale was made; and although the proceedings of the Collector were not found open to any legal objection sufficient to avoid the transfer, yet the sale appears to us to have been a harsh and injudicious measure. The enforcement of it was likely to produce effects very injurious to the peace of the country; and although the conduct of several of the Malguzars had doubtless been very blamable, yet it was impossible not to perceive that blame also attached to the management of our public officers, and that the innocent and the guilty were equally involved in the ruin and degradation which would, at no distant period, result from the loss of the estate.

135. The case, consequently, appeared to be one in which, whether we regard the circumstances of the sale or the probable consequences likely to result from it, it was proper for us to interfere.

136. Influenced by these considerations, we directed a negotiation to be entered into with the purchaser for the surrender of his acquisition.

137. An arrangement has accordingly been concluded, under which the purchase has been effected by an advance from the public treasury of Rupees 1,74,938; or, deducting the amount paid for stamp paper, which we have agreed to remit, of Rupees 1,70,243. We have not yet finally decided on the conditions under which the former proprietors are to be restored; and we are, of course, desirous that the opportunity should be taken, of minutely ascertaining and recording all particulars relative to the estate, and the persons and classes whose interests are likely to be influenced by the settlement.

138. The estate will, in the mean time, be held khas; and Mr. Barlow, the Collector, being an active and intelligent officer, we do not doubt that he will successfully manage it, that every proper consideration will be shewn to the people, and that at the same time the public dues will be secured. We do not anticipate any difficulty in realizing a sufficient return for the sum advanced by us, either in the shape of an increased jumma equivalent to the interest on the amount, or through a direct repayment of the principal.

139. The correspondence in the above case is calculated strongly to evince the evils incident to an indiscriminate use of the process of public sale, even in the provinces permanently settled; more especially in the case of estates held, like most of those in Behar and Benares, by a number of proprietors under one engagement.‡ The attention of the Board of Revenue in the Central Provinces has, you will perceive, been strenuously directed to the means of preventing that extremity in all practicable cases; and although we cannot

* Revenue Consultations, 22d October 1819, Nos. 34 to 36 and 39; 29th June 1821, Nos. 42 to 62; and 13th November 1822, Nos. 19 to 21.

† Ibid., 15th December 1820, Nos. 20 and 31; 20th February 1821, Nos. 30 to 35; 22d April 1822, Nos. 39 to 47; 20th June, Nos 43 to 46; 19th December, Nos. 15 and 16; and 26th June, Nos. 28 to 33.

‡ Ibid., 29th March 1822, Nos. 32 to 34; 4th July, Nos. 33 to 45; 15th August, Nos. 32 to 35; 19th September, Nos. 22 to 25; and 17th April 1823, No. 20.

cannot concur in all their views, we agree with them in opinion, that some modification in the rules and practice followed in the Lower Provinces for the collection of the revenue is required. A draft of various new provisions has been submitted by the Board, on which, before finally deciding, we have judged it proper to require the Board of Revenue in the Lower Provinces to report their sentiments. To this reference we have not yet received a reply. In the mean time, we trust that the rules contained in Regulation XI, 1822, will serve to secure the important object of preventing improper sales.

Revenue Letter from Bengal, 30 July 1823.

Sales of Land in the Lower Provinces.

180. In the 244th and four following paragraphs of our despatch from this department, dated the 1st August 1822, we submitted to the notice of your Honourable Court the statement of lands advertised, and actually sold, for the recovery of arrears of revenue in the provinces of Bengal, Behar, and Orissa (excepting Cuttack), in the years 1223 to 1226, B. S. and F. S, respectively.

181. Our proceedings of the dates entered in the margin * contain corresponding statements for the years 1227 and 1228, B. S. and F. S., of which the following is an abstract.

YEARS.	Jumma of Lands advertised for Sale, but not sold.	Jumma of Lands sold.	Produce of the Sale.	Years' Purchase, reckoning the Proprietors' Profit at 10 per Cent. on the Jumma.		
	Rupees.	Rupees.	Rupees.	Years.	Months.	Days.
1227 B. S. and F. S.....	3,29,01,247	1,08,817	4,80,231	44	0	0
1228.... ditto	4,18,08,739	59,051	4,00,312	67	0	0

182. It is satisfactory to observe, that though the process of sale is very extensively used to enforce payment of the revenue (many Zemindars invariably postponing payment to the last), yet the actual quantity of land sold is considerably less than in the preceding year. The state of the money-market will sufficiently account for the augmentation in the rate of purchase.

EXTRACT REVENUE LETTER *from* BENGAL,
Dated the 4th July 1817.
(Department of Ceded and Conquered Provinces.)

Revenue Letter from Bengal, 4 July 1817.

Ceded and Conquered Provinces.

Sales of Land in the Ceded and Conquered Provinces.

126. THE proceedings noted in the margin † contain a letter from the Secretary to the Board of Commissioners, enclosing a statement of lands advertised, and actually sold, for recovery of arrears of revenue in the provinces subject to their superintendence, in the year 1814-15.

The following is an abstract of that account.

	Jumma of Lands sold.	Produce of the Sale.	Years' Purchase, reckoning the Proprietors' Profit at 10 per Cent. on the Jumma.		
	Rupees.	Rupees.	Years.	Months.	Days.
Ceded Provinces, 1814-15	3,23,660	69,133	2	1	19
Conquered ditto .. ditto.....	45,562	22,695	4	11	23
	3,69,222	91,828	2	5	25

* Revenue Consultations, 3d May 1822, Nos. 6 and 7; and 8th May 1823, Nos. 18 to 20.

† Ibid., 11th April 1817, Nos. 24 and 25.

Revenue Letter from Bengal, 17 July 1818.

Ceded and Conquered Provinces.

Sales of Land in the Ceded and Conquered Provinces.

EXTRACT REVENUE LETTER *from* BENGAL, *Dated 17th July* 1818.

(Department of Ceded and Conquered Provinces.)

30. THE proceedings noted in the margin * contain letters from the Secretary to the Board of Commissioners in the Ceded and Conquered Provinces, enclosing statements of lands advertised, and actually sold, for the recovery of arrears of revenue in the provinces subject to their superintendence, in the years 1815-16 and 1816-17.

31. The following is an abstract of those statements.

	Jumma of Lands advertised for Sale, but not sold.	Jumma of Lands sold.	Produce of the Sale.	Years' Purchase, reckoning the Proprietors' Profit at 10 per Cent. on the Jumma.		
1815-16:	Rupees.	Rupees.	Rupees.	Years.	Month.	Days
Ceded Provinces.....	12,99,372	1,71,475	62,936	3	8	1
Conquered ditto	10,54,022	1,15 693	37,994	3	3	12
	23,53,394	2,87,168	1,00,930	3	6	5
1816-17:						
Ceded Provinces.....	17,47,156	1,41,840	68,749	4	10	4
Conquered ditto	7,83,920	1,52,915	46,120	3	5	0
	25,31,076	2,94,755	1,14,869	3	10	23

32. In furnishing the last of the above documents, the Board of Commissioners have, you will perceive, submitted an explanation on the points noticed in the 95th and three following paragraphs of your Honourable Court's despatch of the 8th April 1817, as required by the Resolution passed by us on the perusal of these paragraphs.

33. The necessity of retaining in the hands of the Revenue authorities the power of bringing to sale the lands of defaulters must, we fear, continue to exist. It is, however, satisfactory to observe, that the threat so frequently proves sufficient, and that under the Board of Commissioners especially, the actual occurrence of a sale is, comparatively speaking, very rare.

34. We shall never cease to take all fit occasions urgently to impress the Revenue officers with a sense of the cruel and mischievous consequences with which the power of sale, if indiscriminately applied, must be attended, and with the persuasion that their credit, both with the Government and with your Honourable Court, will greatly depend on the degree in which they may succeed in realizing the public dues without a recourse to that ultimate measure.

35. The general average price at which the lands have sold in those districts in which the result is not greatly influenced by nominal purchasers on the part of Government, appears to evince that the value of landed property is generally increasing, even under temporary settlements.

EXTRACT

* Revenue Consultations, 5th December 1817, No. 64; and 15th May 1818, No. 57.

EXTRACT REVENUE LETTER *to* BENGAL.

Dated the 1st August 1821.

(Department of Ceded and Conquered Provinces.)

Revenue Letter to Bengal, 1 Aug. 1821.

Ceded and Conquered Provinces.

Sales of Land in the Ceded and Conquered Provinces.

Letter from, dated 1st November 1816, par. 42 to 44; also par. 126, letter 4th July 1817; and par. 30 to 35, letter 17th July 1818.—Sales of land on account of outstanding balances.

19. On these sales, of which the principal particulars are stated in the margin,* we can urge no considerations more important than those which we have already conveyed to you, and which, indeed, could not be more strongly expressed than they have been in the Revenue Minute, to which we have so often alluded, of your Governor-General, dated the 21st September 1815. One source of the injustice arising out of those sales on which the Governor-General emphatically dilated, is recommended to a peculiar share of attention in your administration of the Upper Provinces. They are distinguished from the provinces subject to the permanent settlement by a circumstance of great importance. Whenever any part of the land of a Zemindar in provinces subject to the permanent settlement is sold, the whole of his rights in the land are sold, and produce what the market can yield; and though there may be often hardship enough, there is, with respect to him, no injustice, no violation of rights. When, on the other hand, land is sold for arrears of revenue in provinces subject to a temporary settlement, when the interest of only a few years is to be sold, and when the effect of that sale is to annihilate a permanent interest or property, the owner of it is actually defrauded of all the difference between the value of a temporary interest and that of a perpetuity. Nor is this all. It very often happens, and has been strongly remarked upon in the above quoted minute of the Governor-General, that a particular class of persons, as Mocuddims for example, are admitted to make the settlement with Government, not for their own property alone but as representatives of a number of other proprietors constituting a village, and that when these Mocuddims fall in arrear, the whole of the lands for which they make the settlements are liable to be sold, whence the hereditary rights of a number of people are at once annihilated. Nothing can justify a sale of this description, under circumstances like these. It is obvious that no sale whatever of the mere interests of the middleman ought to affect the rights of a distinct class of men, the more immediate occupants of the soil. Nor is there a necessity for this confusion of interests. What belongs to the middlemen may be separately sold, while that which belongs to the immediate cultivators may remain unaffected by the sale.

	Jumma of Lands sold.	Produce of the Sale.	Years' Purchase, reckoning the Proprietors' Profit at 10 per Cent. on the Jumma.		
	Rupees.	Rupees.	Years.	Months.	Days.
* Ceded Provinces in 1813-14.....	1,79,169	1,16,481	6	6	0
Conquered ditto.....	1,95,775	26,635	2	10	26
Province of Benares	34,111	47,172	13	9	28

EXTRACT REVENUE LETTER *from* BENGAL,

Dated the 1st August 1822.

(Department of Ceded and Conquered Provinces.)

Revenue Letter from Bengal, 1 Aug. 1822.

Letter to, dated 1st August 1821.—Relative to sales of land for the recovery of arrears of revenue.

18. It will be satisfactory to your Honourable Court to learn, that the revenue of the Ceded and Conquered Provinces is now realized with little or no recourse to the measure

Revenue Letter from Bengal, 1 Aug. 1822.

Ceded and Conquered Provinces.

Sales of Land in the Ceded and Conquered Provinces.

measure of a public sale, though it appears to be still necessary to retain the power of enforcing such a process.

19. At all future sales, when any may take place, the Collectors have been enjoined to be careful to define the nature of the interests sold, which your Honourable Court justly remark, must be limited by the rights of the engaging party.

20. With respect to the absolute injustice of sales, which your Honourable Court urge, under the supposition that, while the ousted defaulter loses a permanent property, a temporary interest only is sold to the purchaser, we beg to remark, that is not an entirely accurate conception of the case. The interest sold is precisely the same with that which the defaulter loses. Both are, indeed, of uncertain value, because the Government demand is not fixed; but both are equally permanent. Let it not, however, be supposed from this remark, that we desire to justify an extensive recourse to sale, or are in any way insensible to the cruel mischief that has resulted from the practice.

152. In the 30th paragraph of our despatch in the department of the Ceded and Conquered Provinces, dated the 17th July 1818, we submitted to your Honourable Court the statements of lands advertised, and actually sold, for the recovery of arrears of revenue in the provinces in question, for the years 1815-16 and 1816-17.

153. We now beg leave to draw the attention of your Honourable Court to our proceedings of the dates noted in the margin,* containing corresponding statements for the three following years, 1817-18, 1818-19, and 1819-20.

154. The following is the result of the statements under consideration.

	Jumma of Lands advertised for Sale, but not sold.	Jumma of Lands sold.	Produce of the Sales	Years Purchase, reckoning the Proprietors Profit at 10 per Cent. on the Jumma
1817-18:	Rupees	Rupees	Rupees	Years Months Days.
Ceded Provinces.....	14,02,566	97,025	46,434	4 9 15
Conquered ditto.....	2,22,425	29,486	17,414	5 11 0
	16,24,991	1,26,511	63,848	5 0 15
1818-19:				
Ceded Provinces.....	7,22,356	1,37,202	1,52,296	11 1 6
Conquered ditto.....	3,76,060	87,717	30,287	2 3 15
	10,98,417	2,24,920	1,82,583	8 1 13
1819-20:				
Ceded Provinces.....	7,78,129	84,471	80,737	9 6 21
Conquered ditto.....	7,513	7,300	6,500	8 11 0
	7,85 642	91,771	87,237	9 6 2

155. The general average of price still continues low, but the statement shews certain improvement.

156. We are happy also to be able to state, that the recourse to the measure of a public sale in the recovery of arrears is now of comparatively rare occurrence. We trust it may be almost wholly discontinued.

EXTRACT

* Revenue Consultations, 3d December 1819, No. 11; 30th June 1820, No. 53; and 27th February 1821, Nos. 43 and 44.

EXTRACT REVENUE LETTER *to* BENGAL,

Dated the 29th September 1824.

(Department of Ceded and Conquered Provinces.)

Letter from, dated 1st August 1822, par. 18 to 20, and 152 to 156.—Sales of land on account of arrears, from 1817-18 to 1819-20.

	Jumma of Lands advertised for Sale, but not sold.	Jumma of Lands sold.	Product of the Sale.	Years' Purchase, reckoning the Proprietors' Profit at 10 per Cent. on the Jumma.
	Rupees.	Rupees.	Rupees.	Yrs. Mths. Dys.
1817-18:				
Ceded Provinces ..	14,02,566	97,025	46,434	4 9 15
Conquered ditto ..	2,22,425	29,486	17,414	5 11 —
	16,24,991	1,26,511	63,848	5 0 15
1818-19:				
Ceded Provinces ..	7,22,356	1,37,202	1,52,296	11 1 6
Conquered ditto ..	3,76,060	87,717	30,287	2 3 15
	10,98,417	2,24,920	1,82,583	8 1 13
1819-20:				
Ceded Provinces ..	7,78,129	84,471	80,737	9 6 21
Conquered ditto ..	7,513	7,300	6,500	8 11 —
	7,85,642	91,771	87,237	9 6 2

Revenue Letter to Bengal, 29 Sept. 1824.

Ceded and Conquered Provinces.

Sales of Land in the Ceded and Conquered Provinces.

58. It is peculiarly agreeable to us to learn, that the revenue of the Ceded and Conquered Provinces is now realized with little or no recourse to the measure of public sale. Though we regret to observe that the amount was so great in the years for which the statement is now before us, we have great pleasure in observing the coincidence between your sentiments on the subject and our own; whence we derive the fullest assurance, that as much as possible of the evil will in future be prevented.

EXTRACT REVENUE LETTER *from* BENGAL,

Dated the 30th July 1819.

(Department of Ceded and Conquered Provinces.)

Revenue Letter from Bengal, 30 July 1819.

Ceded and Conquered Provinces.

Revenues, &c. of Delhi.

75. Your Honourable Court will be informed from the Political Department, of the system adopted by us for the administration of civil government in the territory of Delhi. The annexed proceedings* contain the instructions which it appeared to us to be proper to communicate to the Civil Commissioner, in regard to that part of his duties which has relation to the Revenue department.

76. The object of them is, you will perceive, rather to direct the inquiries of the Commissioner than to prescribe any new rules of conduct, it appearing essential to ascertain, in the fullest possible manner, the nature and scope of existing institutions, and all the circumstances of the people who are subject to their influence, before we ventured on any further change in the existing mode of administration. We hope, at no distant period, to receive detailed reports from the Commissioner on the various points to which we have drawn his attention, and we shall, of course, have the honour of submitting them to your Honourable Court. You will, in the mean time, recognize in the above instructions the anxiety with which we desire to fulfil the wishes expressed by you, of receiving the fullest information in regard to every point connected with landed property and the agricultural community.

EXTRACT

* Revenue Consultations, 2d April 1819, Nos. 54 and 55.

EXTRACT REVENUE LETTER *from* BENGAL,
Dated the 1st August 1822.

(Department of Ceded and Conquered Provinces.)

Revenue Letter from Bengal, 1 Aug. 1822.

Ceded and Conquered Provinces.

Revenues, &c. of Delhi.

136. THE proceedings noted in the margin*, contain our correspondence with the Resident of Dehli and the Superintendent of Ajmere, relative to the settlement and collection of the revenues of that dependency.

137. The total revenue of the year 1225 (1817-18) amounted, omitting fractions, to Rupees 3,57,402; in 1226, to Rupees 4,21,910. The jumma of the khalsa land being in the former, Rupees 1,15,060, and in the latter, Rupees 1,59,384.

138. Notwithstanding the considerable increase in the demand, the revenue of both years was punctually realized, and the information communicated to us in regard to the rapid extension of cultivation, and the general improvement of the country, was most satisfactory.

139. For the years 1227, 1228, and 1229, the Superintendent proposed to conclude a triennial settlement, in which the jumma of the khalsa lands was increased progressively to the sum of Rupees 2,19,305;† and expressed a confident assurance that the demand would not be found to press with undue severity on the people.

140. The circumstances stated by Mr. Wilder, and especially the entire realization of the assessment of 1226, and the fact that only two mehals had been let in farm, and those at the solicitation of the proprietors, all appeared to indicate the general propriety of his arrangements, and we were otherwise disposed to place great confidence in his judgment.

141. We could not, however, contemplate the rapid enhancement in the proposed jumma, without an apprehension lest the spectacle of rapid improvement exhibiting itself around him, should have led Mr. Wilder to indulge too sanguine expectations of immediate resources.

142. We felt, at the same time, strongly impressed with the conviction, that in order to raise the people from the state of depression to which they had been reduced by a long course of misrule and anarchy, it was essentially necessary to encourage the agricultural community by leases of considerable length, and that, above all things, care should be taken lest the Government demand might in any degree tend to repress the reviving spirit of industry, or check the accumulation of agricultural capital.

143. On these grounds, and with reference to the results experienced in the Ceded and Conquered Provinces, we stated the doubts that occurred to us in regard to the propriety of demanding so large a progressive increase, and suggesting the expediency of granting leases of five years, with the russud (where any was demanded) confined to the two first years of the period. We postponed passing final orders, until we should be furnished with a full detail of the data on which Mr. Wilder had adjusted his assessment.

144. We, at the same time, called the particular attention of the Superintendant to the object of ascertaining and recording the fullest practicable information in regard to the rights of the different classes by whom the land was occupied.

145. The reply of Mr. Wilder evinced that his assessment had been fixed by the result of very detailed and careful inquiries; but contained, at the same time, an avowal, that, not making sufficient allowance for the accidents of season, which, in so arid a region especially, must often be expected to disappoint

* Revenue Consultations, 21st January 1820; Nos. 41 to 48; 10th March, Nos. 29 to 33; 17th March, Nos. 41 and 42; 21st April, Nos. 53 to 55; 29th December, Nos. 52 to 54; and 20th February 1821, Nos. 41 to 47.

† 1227 ... . Rupees 1,79,457
1228 2,01,621
1229 2,19,305

Revenue Letter from Bengal, 1 Aug. 1822.

Ceded and Conquered Provinces.

Revenues, &c. of Delhi.

point the hopes of the husbandman, he had demanded more than the people could pay.

146. He accordingly proposed to relinquish the sum of Rupees 29,850, which stood as a balance in the year 1227, and to regulate the demand of the following years by the collections of 1226.

147. With a demand thus moderate, Mr. Wilder stated that the system of long leases might be introduced, with every prospect of great ultimate advantage.

148. These suggestions being entirely in accordance with the views we had been always disposed to entertain, we did not hesitate to authorize their adoption, assuming the amount realized from the lands in question as the jumma of 1228, and directing the same assessment to be continued to the expiration of the year 1233.

149. For more particular information in regard to the facts submitted by Mr. Wilder and the instructions communicated to him, we beg leave to refer you to our proceedings.

150. The correspondence on the subject of the istumrar tenures, which occupy a considerable portion of Ajmere, is recorded in the Political department.

151. With respect to sayer and miscellaneous duties levied by Government and individuals, no final system having been yet settled, we deem it sufficient to refer you to the proceedings noted in the margin,* which contain our correspondence on the subject.

184. In the 75th and 76th paragraphs of our dispatch dated the 30th July 1819, we brought to the notice of your Honourable Court the instructions with which we had furnished the Civil Commissioner at Delhi, in regard to the Revenue branch of his duties.

185. On the proceedings of the annexed date,† your Honourable Court will find recorded the reports furnished by that officer in consequence of the above-mentioned instructions. These papers are highly valuable and interesting. They exhibit generally a very favourable view of the practical results of the system which has hitherto been followed in the management of the Dehli territory; so much so, indeed, as to make us hesitate in introducing any change, even where the present system may theoretically appear open to objection.

186. We are, however, strongly disposed to think, that in regard to Sayer duties, a considerable change is essentially necessary; and we propose to take an early opportunity of entering on a revision of the existing rules. But in introducing a system similar to that which prevails within the Regulation provinces, we naturally desire to have the aid and advice of persons conversant with the practical effects of that system, and able to appreciate its probable consequences under the local peculiarities of Dehli, and the modifications which may consequently be requisite.

187. Mr. Fortescue's reports, which contain a very full detail of the system now pursued, and which thus supply information otherwise wanting, will be eminently useful in aiding our deliberations, though we cannot venture to frame out of them specific rules for immediate operation, and he has proposed no new system.

EXTRACT

* Revenue Consultations, 29th December 1820, Nos. 52 to 54.

† Ibid., 13th November 1820, Nos. 26 to 29.

EXTRACT BENGAL REVENUE CONSULTATIONS.

The 21st January 1820.

Bengal Revenue Consultations, 21 Jan. 1820.

To the Resident at Delhi, 21 Jan. 1820.

Revenues, &c. of Delhi.

To the Resident at Delhi.

Sir:

I am directed by his Excellency, the Most Noble the Governor-General in Council, to acknowledge the receipt of a letter from you dated 17th September last, with the settlement account of the khalsa lands in Ajmere.

The general information furnished by Mr. Wilder, in regard to the extension of cultivation in the districts in question, is very satisfactory; and Government confidently trusts, that under the management of that gentleman, they will rapidly recover from the state of depression to which they have been reduced by a long course of misrule.

For the full attainment, however, of this object, it appears to his Lordship in Council to be essentially necessary, that the agricultural community should be encouraged by leases of considerable length, and that great care must be taken lest the Government demand should in any degree tend to repress the reviving spirit of industry, and to check the accumulation of agricultural capital.

Among the people, indeed, who have probably hitherto been accustomed to have the jumma fixed with reference to the crops of each season, or regulated by an annual adjustment, and in a country where the success of agricultural operations is much dependent on the seasons, it is only under a very light assessment that the benefit of long leases will be recognized by the Zemindars; and though the system may probably occasion some sacrifice of immediate revenue, yet the ultimate advantages will, in the judgment of his Lordship in Council, amply compensate for the loss.

In the Ceded and Conquered Provinces experience appears to have evinced, that, generally speaking, it is inexpedient to anticipate prospective improvement by a russudee jumma, and to have shewn the propriety of forming all settlements concluded for a period of years at an equal annual jumma, except in cases in which, from the effects of temporary calamity, the proprietor requires, in the commencement of his lease, an abatement in the jumma justly assessable on the ordinary produce of his lands, or under other special circumstances. In all cases, especially, in which the improvement is speculative and remote, the russud will, it may be apprehended, by disheartening or overburthening the proprietor, itself disappoint the expectation on which it is founded, and thus injuriously affect the sources of future wealth.

There may, however, and probably are peculiar circumstances, that would justify the adoption of the course proposed in Ajmere, and the utmost jumma assessed under Mr. Wilder's settlement may be no more than what the country, if secured in the enjoyment of tranquillity, can readily pay, without any further effort on the part of the agricultural community than the altered state of things will itself produce, the jumma of the first year being purposely kept low with reference to the immediate circumstances of the people. The fact that the demand of 1226 has been entirely realized, and the circumstance that only two mehals have been let in farm, and those at the solicitation of the proprietors, may indeed be assumed, as strongly indicative of the general moderation and propriety of Mr. Wilder's assessment, and Government is otherwise disposed to place great confidence in that gentleman; but, with the above impressions, his Lordship in Council is desirous, before finally confirming the arrangement now submitted by you, of receiving full and specific information in regard to the principle on which the jumma has been fixed, the mode in which the capability of the lands has been ascertained, and especially the grounds on which Mr. Wilder has deemed it expedient to assess the lands in question with a jumma progressively increasing, in the manner stated.

Mr. Wilder will at the same time consider and report, whether it would not be expedient to extend the term of the settlement in question from three to five years; and, in this event, to confine the demand of a russud (in those cases where it may still appear desirable so to regulate the assessment) to the

the three first years, leaving to the Zemindars the prospect of enjoying, during the last two years of their lease, the full benefit of any improvement they may make in that period.

Resident at Delhi, 21 Jan. 1820.

Revenues, &c. of Delhi.

For the information of Mr. Wilder, in regard to the various points connected with the circumstances of the people, and the tenures, rights, and interests attaching to the land, to which it is the wish of his Lordship in Council that the attention of the officers of Government should be directed, on occasions of forming settlements of the public revenue, I am instructed to take this opportunity of transmitting to you, for the purpose of being communicated to that gentleman, the accompanying copies of the papers noted in the margin.*

By the instructions conveyed in those papers, Mr. Wilder will, of course, be generally guided; using, however, his discretion in applying the injunctions therein contained, in such a manner as the local circumstances of the country under his charge may suggest.

I have, &c.
(Signed) H. MACKENZIE,
Secretary to Government.

Fort-William, 21st January 1820.

EXTRACT BENGAL REVENUE CONSULTATIONS,
Dated the 13th November 1820.

From the Civil Commissioner at Delhi to Holt Mackenzie, Esq., Secretary to Government in the Territorial Department, Fort-William.

Civil Commissioner at Delhi, 28 April 1820.

SIR:

1. I have now the honour to acknowledge your letter of 2d April 1819 and enclosure.

2. Before I proceed to reply in detail, I was desirous of visiting the interior of this territory: but as the season of the year did not admit, at the receipt of the orders of Government, of my then prosecuting a tour, the delay in the transmission of my present report on the revenue system has been unavoidable.

3. During this interval, I have availed myself of every opportunity to see and converse with the people; and whilst occupied in the tour, which I have just completed, through every pergunnah of this territory, I employed the whole of every day in receiving and making inquiries from the inhabitants. Those who had any thing to communicate came to me of course, and those who had not such errand came either out of respect or curiosity. I saw and conversed with all descriptions and ranks, both singly and in numbers, in their own villages as well as in my tents.

4. It was my object, by every conciliatory measure, to render the people perfectly at ease and uninfluenced in their intercourse with me; and as I had them to converse with, most frequently, without the intervention or presence of a third person or even my own native officers, I have some foundation for the assertion, that I have had the means, at least, of ascertaining the circumstances and sentiments of the inhabitants, however I may be found to have failed, notwithstanding my earnest and continued efforts, to discern and to delineate these important particulars.

5. I have had two main objects in view: local facts and native opinions. The former, though somewhat tedious and perplexing to attain to, are yet, when reached, not difficult of explanation or comprehension: the latter, though apparently less fixed and determinable, are notwithstanding, when proceeding from practical and experienced men, confronted and uninfluenced by

* Extract of a Resolution, regarding the revenue administration of the Delhi territory, paragraphs 5 to 10; and Letter to Board of Commissioners in the Ceded and Conquered Provinces, regarding settlement of Khandah, dated 7th April 1818.

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by my own or others' opinions, more uniform and tangible than might be supposed. I have, likewise, ascertained the feelings and impressions of our public officers, whether Revenue, Judicial, or Custom, though I have ever found it requisite to receive them with the utmost circumspection; and I might add, that with the exception to their observations, often directing and suggesting inquiry to me, I have very rarely conceived it safe to rely upon them.

6. What I now venture to lay before Government is the result of my individual research; and I have to regret this the more, as the subjects discussed are so extensive and important, that I wish I could have submitted the opinions of others who have resided here for years. Notwithstanding my early and repeated calls on the assistants in charge of districts for information, and their sentiments on the variety of the matter which your letter embraces, I have nothing to offer from any of them. Mr. C. T. Metcalfe alone has acknowledged my letters; but his reply is in part only, and being confined to a few and obvious points, I do not consider it of advantage to trouble the Government with a transcript.

7. I will proceed to go through a description of the particulars relative to the revenue system, and afterwards (paragraph 159) take a more general view of the subject.

Customs.

8. The revenue derived from the sayer, or customs, within this territory, will form the subject of a separate report, now in progress of completion; I shall, therefore, not allude to it further in this paper, than by giving presently an abstract of the receipts for last year.

Abkarry and Drugs.

9. With respect to the department of abkarry and drugs, the receipts have always been small, as will appear presently in the abstract, though no effort seems to have been omitted to render it as amply productive as a judicious and reasonable taxation could effect. The people in this territory are, fortunately, little addicted to inebriating pleasures, nor am I at present sensible of any improvement, or the necessity of any alteration in this department. No tax prevails on taree: so little is produced here as not to render it an object of control.

Assets.

10. The accompanying Statement, marked A, shews in detail the state of the territorial assets of this territory for the past year, or 1226 Fusly (or 1818-19 A.D.), from which the following result appears in abstract.

Rupees.	A.	P.	*Revenue.*
19,26,903	12	8	Is the amount of revenue regularly settled for.
1,92,788	5	9	Unsettled or khaum.
21,19,692	2	5	Total of settled and unsettled khalsa villages.
2,51,969	10	0	Is the amount settled jagheer villages attached and reported to Government.
7,703	3	0	Unsettled ditto.
2,59,672	13	0	Total of settled and unsettled jagheer lands attached.
23,79,364	15	5	Total of khalsa and jagheer lands settled and unsettled.
7,01,952	5	3	Total sayer collections.
41,451	3	9	Total receipt from abkarry and drugs, &c.
31,22,768	8	5	Grand total of receipts.
3,12,279	9	2	The receipts from the Noh salt concerns brought to credit in the Agrah district.
34,35,048	1	7	Grand total of territorial assets of this territory for the past year, exclusive of judicial.

Villages

Villages.

2304	Villages settled for.
397	Ditto unsettled.
2701	Total of settled and unsettled villages.
181	Jagheer villages attached and settled.
15	Ditto ditto unsettled.
196	Total of jagheer villages settled and unsettled.
2897	Total of villages khalsa and jagheer, settled and unsettled.
404	Villages released in jagheer.
3302	Grand total of villages.

Separate Engagements.

1,249	Separate village settlement, including dakhlee, &c. or the revenue of khalsa lands.
157	Ditto ditto of the jagheer villages attached.
1,406	Total of village settlements, for which pottahs and cabooleats have been exchanged.

11. The term of assessment of these villages, which has been fixed, varies from one to twenty years. Some villages have had two and three settlements expire, others are completing their term annually, while some have seventeen and eighteen years to run. Time is thus afforded for forming the assessment leisurely, and the public officers are kept in practice and occupation, without having too much on their hands at once.

12. From the information I have obtained, the settlements, in respect of time, appear to have been influenced by local circumstances and considerations, which fairly dictated the policy of the measure as well as the terms, some being at a fixed and equal jumma for the whole period, and others at a gradual and increasing assessment per annum. Other points respecting the settlement will be noticed hereafter in the course of this address.

Account of the Villages, Property therein.

13. In all villages of old standing, that is, those prior to the introduction of the British power into the territory (for a period of one hundred or one hundred and fifty years, say), the right of property in the land is unequivocally recognized in the present agricultural inhabitants, by descent, purchase, or gift.

14. Each village is imagined to have belonged to one caste or clan of persons, as jauts, or govjurs, &c. The smaller villages have more generally preserved their integrity, in this respect, than the larger, which incorporated other sects, and in this way often derived their numeral superiority and strength.

15. In deserted villages, which have been repeopled since the introduction of the British Government, though the proprietary right has not been distinctly stated to be in the parties inhabiting them, it is yet pretty well understood to belong to them.

Nominal Division of the Villages.

16. The villages are usually divided into an indeterminate number of superior divisions, called *panes*, seldom exceeding four or five, which are again subdivided into *tholas*, of no fixed number, and these are again subject to still smaller separations. The grand division into *panes* and the subdivision of *tholas* are those which are reported to have happened early after the first establishment of the village, and they are supposed to have been generally maintained undisturbed.

17. This

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17. This primary distribution is conceived to have been accidental, and resulting from the number or the interest of the persons entitled originally to share. The divisions by panes and tholas are now more nominal than practical, with respect to the definition, either of the extent of the proprietary right in the lands, or to the proportion of the public demand; although occasionally those terms do denote specific shares to particular families, clans, or classes, and regulate the quota of the aggregate jumma or public demand chargeable.

Proprietary Division of the Village Lands.

18. The lands appertaining to the village are almost universally divided amongst the descendants of the original stock, or those holding in right of them, as above described. Some adjustments have taken place long prior to the memory of those living, and thus separated families or clans. Others have recently happened, and further division may again occur. These divisions of the lands depend upon the pleasure and convenience of the parties interested.

19. The divisions are effected either by integral allotments of the land to be divided, or by fractional parts of the aggregate quantity of each description of land according to its quality. By the former method the shares are compact; by the latter, they consist of many particular spots situated in different quarters, and a proprietor will thus possess a share consisting of a few begahs, or perhaps but a small fractional part of one, made up of rubbee, of khureef, of pasturage, and firewood-land, &c.

20. The possession by the sharer of the lands thus divided off is determined either by agreement or by a kind of lottery, as putting billets with the names or descriptions of the lots and of the sharers into two separate jars, from each of which a paper is drawn, uniting the sharer and his share.

Village Lands Undivided.

21. In some villages, though comparatively few, the lands are undivided; yet this circumstance neither alters nor affects, in any way, the right of property in them. Proprietors can proceed to a division amongst themselves whenever they please. When the lands are undivided, each sharer usually continues to cultivate the same fields.

22. A proprietary entire share in a village is considered large at two hundred or two hundred and fifty pucka begahs, and an ordinary small share is about seven begahs. Shares are even so small as two begahs. The pucka begah is forty-nine yards and a-half square. A Zemindar is of the first rate who has four ploughs, and some have only one bullock. Several of the latter unite their means and cultivate.

Inheritance.

23. If a sharer dies without heirs, his lands are at the disposal of the rest of the sharers of his division, whether pane or thola. Sons inherit in equal proportions: females do not, though indulgence may be shewn them. A widow may be permitted to occupy the lands of her deceased husband, provided she gets them cultivated and pays her proportion of the public demand. The other sharers will even assist her. She may be entrusted with the management of the lands during the minority of her male issue in the same way. If she remarry a man resident of the village, he acquires not the property, though he have no previous issue; yet he may become the owner. But matters of this kind turn chiefly upon the temper and disposition of the other sharers towards the family.

24. The sharers are, however, bound by an acknowledged principle of morality and duty to take care of the widow and children, especially to get the females married; and this obligation more particularly devolves upon relatives. Daughters of the village do not marry therein: husbands from other villages wed them.

25. A sharer cannot dispose of his landed property by bequest or gift, nor introduce a stranger without the general acquiescence of the pane or thola, or other division to which he belongs; nor sell it, until the sharers thereof in succession,

succession, up from each superior division, have rejected it on the terms proposed and to themselves meet. In farming, mortgaging, placing in trust, deposit, or management, and the like, the tacit will of the brotherhood is sufficient; but neither these modes of temporary relinquishment, nor the absolute estrangements of it for ever by sale, are prevalent. Every effort by the first-mentioned methods, as well as of dishonesty even, has been tried to meet necessity or misfortune, before the sharer could be brought to abandon his connections, home, and inheritance.

Exceptions.

26. Many exceptions occur to the above principles, and facts where neither birth nor family has attached to the soil; yet these, when traced to their sources, are justly termed exceptions, and spring from such like causes as an abandoned and desperate character dreading the reproach of the brotherhood or the punishment of the law, or one whom misfortune has overwhelmed and divorced from his patrimony.

27. Disproportion of population or means, with reference to the inheriting sharers and their stock in the different landed divisions of the village, often lead to amicably cultivating other sharer's lands.

28. Neither the above circumstance, however, nor any other short of an actual or implied demonstration of the will of the party to abandon his land, is sufficient to divest him of his property in it. No length of occupancy by another, nor of absence by the inheritable owner, is a defeasance. Mortgages are ever open to equitable redemption, and the mortgagee has no power to foreclose.

29. Though out of possession from inability, inclination, or even idleness, the owner will often receive something of the produce gratis, in acknowledgment of the right from the occupant, who cannot make permanent alterations, plant trees, construct wells, &c., without the proprietor's permission or the consent of the brotherhood. The hereditary purcheit, or spiritual guide of the family, will, in right of the hereditary sharer when absent, continue to receive his accustomed quota of alms from the produce, whoever may be the cultivator of the land; and the brotherhood, as customary trustees of the property as well as heirs to it, on the death without issue of the inheriting owner, share alike in the moral obligation and personal interest of watching over these particulars.

Exceptions.

30. But it may so happen, that an outlaw, or one forced to quit the village for some offence, or a disorderly and troublesome person (either to the ruling power or the other sharers), is deprived of his property; or, on the other hand, that an occupant of long residence, under circumstances in his favour, such as an understanding that the lands were deserted, that they would become his by residence, or that he had laid out money on them, and the like considerations, may gain the right of property. Questions of this kind were, as all others connected with land and rents, settled by the village assemblies, in what they held to be, and I believe to have been, an equitable manner.

Illustration of Panes and Tholas, Inheritance and Shares.

31. To explain the divisions of a village and inheritable sharers in it, suppose the ancient first proprietor or incumbent to have left on his death four sons; each would inherit equally, and four panes would thus be erected: on the demise of one of these persons with four sons also, each would be entitled to a quarter of his father's pane, which would give rise to four tholas in each pane, and so on.

Designation and Rights of Cultivators, not original Proprietors.

32. Besides the actual owners of the soil, amongst whom the village lands are either divided or undivided, as above described, and with whom alone rests the right of property, as heirs to those of remoter days, whose original title has been acknowledged and practically asserted by successive generations up to the latest date, there are four classes of cultivators, the old residents, the itinerants, the hired, and the partial cultivators. The native terms are Ryot, Pahee, Kumera, and Kumeen; though these appellations, particularly the

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first and third, do not exclusively apply to land-tilling, either in this territory or in other parts of the Company's provinces.

Old Residents.

33. The old residents attain to the highest rights in the village, subordinate to those of the proprietors. They are usually ancient family residents of the village, and have cultivated the same lands. They have come thither from various causes, as for security, from connection with some of the inhabitants, by invitation, or other inducement of profit or convenience. So long as they continue to discharge their proportion of the public assessment due from the extent of land that they occupy, they are not liable to ejectment, nor are their descendants who inherit from them. But if they fail in this, or abandon the land, and no individual sharer should have an exclusive right, it reverts to the division, or thola, or pane, as the case may be. These cultivators are little distinguishable from the proprietors in other respects, except that they do not necessarily acquire rights of ownership; though even this point is scarcely questioned in respect to residents of very lengthened occupation, and under the circumstances stated in paragraph 30.

34. The condition, however, of these persons is much affected by the state of the village. Should the extent of land therein be limited, compared with the number and means of the proprietors, and these should wish to possess themselves of the lands, they will force the resident cultivator to contribute at least as fully on all scores as themselves towards the liquidation of the public jumma, or else to abandon the soil. If, on the contrary, there is more land than the Zemindars can make use of, they will continue to allow the resident terms equal, or nearly so, to those granted to itinerant or pahee cultivators; the advantage of the proprietors, in this case, being the same as in that by perfect pahee cultivation in their village, *viz.* the proportion of the public jumma which they can discharge from the contributions of these new proprietors, and the surplus from their own that may be thus saved to them.

Itinerant or Pahee Cultivators.

35. The itinerants, or pahee cultivators, are always residents of a different village. The scarcity of good uncultivated land in their own village, and the abundance of it in the one to which they proceed, is generally the cause of this species of cultivation. There are, however, at other times more interested reasons, as the desire to avoid in their own village contributing as Zemindars, while they reap as pahees in the neighbouring villages. In this way they secure a larger surplus to themselves from the land they cultivate, while they abandon their own to the profits of pasturage and cattle. This is often objected to by the other sharers, who have perhaps to make good the deficiency of the absentees' quota of public assessment; and it has not unfrequently happened, in consequence, that the party leaving his own village has been compelled by the other sharer to pay his quota notwithstanding. This point has involved some discussion, the proprietors requiring the return of the absentee, or his continuing to pay his quota if he do not, because he was a party to the general agreement and assessment of the village jumma with Government.

36. These cultivators can relinquish, and the owners of the land can prohibit the police cultivators at pleasure mutually; though from their desire to profit by the cultivation of the superabundant lands, the proprietors generally favour these people, and they usually get terms equal to a contribution of a fourth less of their produce that established cultivators.

Hired Cultivators.

37. The hired cultivators, or Kumeras, are of all castes and classes, being mostly of the description of daily labourers, whom we have in India under the denomination of Coolies, or the like. They are employed chiefly by those who are above actual labour themselves and in good circumstances. They are permanently or temporarily engaged. In the former case, they earn from three to four rupees per month; or they agree to receive one-sixth or so of the produce of the land, with half a seer of grain per day, and at each harvest, clothing. In the latter case, they get their clothes and food per day, with a rupee or two at the end of the month.

38. Sometimes they are considered as a kind of exclusive property belonging to the owner, and a species of fixture on the land which they have been accustomed

accustomed to cultivate: that is, no other sharer can entice them away, though they are at liberty to remove. In such cases, their houses and families are under the implied care and protection of the owner, whose lands are perhaps cultivated wholly by them, and whose interest it is to retain and augment their numbers by every suitable inducement.

39. When these persons are not in the condition just described, as appertaining, in a measure, to a particular family or tract of land, and their services are not wanted out of the season of cultivation and harvest, they obtain a livelihood by other employments, such as cutting grass, firewood, &c. They are found to be a useful description of people, and are encouraged to settle by the proprietors. There are no slaves employed here in the cultivation of the land.

Partial Cultivators.

40. The Kumeens, or partial cultivators, are those whose occasional leisure from their primary occupations permits them to cultivate a few beegahs of land. They are either the professional men of the villages, as carpenters, blacksmiths, &c., or the servants of it, as sweepers, messengers, &c.

41. The term Kumeen denotes inferiority, and is applied to this part of the community by the land-owners, who conceive themselves to be of the first rank, and the others of low condition. The terms on which these people cultivate are more or less favourable, as they are influenced by the degree of their professional services afforded to the owners. The Kumeens often contribute to the realization of the public demand on the village, by paying their share of one or more of the three last species of taxation imposed by the proprietors, as will be noticed hereafter in the chou-bacha plan. (*Vide* Paragraph 115).

42. The Kumeens are almost always paid for their professional assistance by the proprietors, at a stated allowance of grain from each plough. Their designations, with the allowance which they usually receive, are as follow:—

English Names.	Native Names.	Lowest Allowance.	Highest Allowance.	Average Allowance per Plough.
Blacksmith.....	Lohar.....	20 Seers	1½ Maunds	1 Maund
Carpenter	Burhye.....	20 do.	2 do.	1 do.
Potter	Coomhar	10 do.	1 do.	20 Seers
Washerwoman	Dhobee.....	10 do.	1 do.	20 do.
Barber	Naee.....	10 do.	1½ do.	1 Maund
Bearer	Kukar	10 do.	1 do.	20 Seers
Water-carrier.....	Sugga.....	20 do.	2 do.	1 Maund
Tailor.....	Durzee.....	20 do.	20 do.	15 Seers
Musician	Dome.....	5 do.	1 do.	20 do.
Cotton-stuffer.....	Dhoonia..	10 do.	10 do.	10 do.
Cloth-stamper ..... Dyer.....	Chipee ..... Rungrese.....	10 do.	10 do.	10 do
Priest	Bramin.....	½ do.	1 Seer	¾ do.
Messenger	Bullahur	5 do.	20 do.	10 do.
Ditto	Dhanuck	5 do.	1 Maund	10 do.
Sweeper..... Guide ..... Police Informer....	Khakrobe..... Dowraha.....	10 do.	1 do.	20 do.
Shoemaker, ... Cobbler, and ..... Leather-dresser....	Chumar	1 Maund	20 do.	1½ Maund

43. All

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43. All these persons are necessary to the body of agriculturists; not that every individual amongst them is employed in each village, but that more or less of their profession are requisite to each cultivator. The last-mentioned, or chumar, gets, besides what is above stated, from each plough one-tenth of the produce of those fields in the cultivation of which he assists; and one-twentieth only of it, if he confines himself to other duties.

44. The above allowance is usually given from the gross produce before the batch or division of the grain is made. It forms a charge of from eight to fifteen maunds on each plough: the average may be ten maunds; but the quantity and receipt of the allowance are regulated greatly by the state of the produce, whether it has been full or scanty.

Mocuddims.

45. Amongst the crowd of proprietors, the managers and leaders of the villagers are the Mocuddims. These have been from time immemorial the persons through whom the rents of the village have been settled and collected, and who have adjusted the quota of each sharer. They are supposed to have been originally either selected by the proprietors, or to have raised and elevated themselves to the office from their superior knowledge and address in making terms for the village with the officers of Government. The office is not necessarily hereditary, though usually descending to one of the sons of the family, from the superior opportunity which they have of inheriting the information of the parent: nor is the number fixed or limited, though seldom exceeding eight or ten; neither does the comparative extent of the landed property or share, whether large or small, influence the eligibility to office. Superior talent has been the ordinary criterion. An old or inefficient Mocuddim may be discarded or unheeded, as another may become one from having lost or acquired an ascendency in the practical display of ability in village affairs.

46. The Mocuddims were rewarded either by the other sharers granting them a certain proportion of their own grain, by rating their cultivation less than their own, or by allowing them the produce of one plough untaxed. Besides this, the Mocuddim used occasionally, if opportunity offered, to impose upon the other sharers, by stating the jumma required by the ruling power, at a sum beyond that really fixed, and then dividing the surplus amongst themselves; and they would similarly, in concordance with the Putwarry, enhance the statement of the village expenses and pocket the difference.

47. On the part of the Government, the Mocuddims were generally allowed from two to twenty per cent. on the revenue of the village paid up by them, and often ready-money presents of from ten to twenty rupees, at the conclusion of the two harvests.

48. Thus these men assisted in the first adjusting the jumma with the officers of Government, next in regulating the quota of each sharer, and then in collecting and paying the amount to the State. They were also referred to on all occasions by the other sharers and the public officers to settle disputes, and they were looked upon as the responsible and efficient organs on every occasion of intercourse between the village and ruling power.

Village Expenses called "Mulba."

49. The aggregate of the village expenses is usually liquidated in the same manner as the public assessment. The items are chiefly the following:—Feeding of Zemindars of other villages on visit or travel; feeding the village's own Mocuddim, or its Zemindars, when absent on the business of the community, whether with the Revenue officers or elsewhere; feeding religious persons sojourning as Fukeers, Brahmins, Byragees, Jogees, Sunnasis, &c.; payments of dustuckana or tullubana to horsemen and Peons sent by our officers for revenue or other purposes; allowances to the village watchmen (Chokeedars) when ordered to be entertained by the magistrate; remuneration to individuals for the losses sustained by them in furnishing their cattle and carts when forced by Government, our public officers, or others; batta on the rupee required by Government in payment of the revenue; repairing tanks and wells, leather buckets (doles) and ropes, &c.; fines, including those imposed

imposed for the value of plundered or stolen property, when traced within the boundary of the village; presents to Domes (songsters), Bhauts (bards), Nuts (jugglers), Ranges (dancers); charity to distressed persons; interest on money borrowed to pay the revenue; expense of ceremonies to implore rain and favourable seasons; Putwarries' expenses; oil and lights, &c. for the village (chouparor) place of assembly; pay to the village Fakeer attending the village choupar; burial expenses of a Mocuddim, or other respected or principal person, and the like; expenses of condolence to the sons of deceased neighbours, &c.; festival (as holee, &c.) expenses; thakoor dowara (a place of worship) expenses; marriage expenses to neighbours passing; expenses in feeding Punchytes assembled on the business of the village.

50. These expenses are greatly influenced by the position of the village and the habits of the sharers.

51. The total charge varies from twelve to ten per cent. on the public assessment. The Mocuddims, with the Putwarries, used to make this a source of profit by charging more than was expended, and sharing the overplus (as paragraph 46).

52. The expenses of the villages are decreasing daily, as hospitality is falling off, the villagers becoming more independent, and the Mocuddims having less influence and employment.

53. The item of charge for reimbursing the loss by hackeries and cattle is one introduced by our system, was before unknown, and is reported to be very severely felt occasionally.

Putwarry.

54. The Putwarry is usually a Banneea or grain-dealer. His remuneration is in the village expenses, sometimes by a per-centage of twelve annas per cent., or a present at each harvest of five to twenty rupees, and being excused the pag and khoodhee taxes where the choubacha system of internal assessment prevails. Sometimes the Mocuddims are themselves the accountants, and at times the parties are their own Putwarries.

55. When the Putwarry is a Banneea also, he most frequently manages the sale of the crop produce, makes advances, holds balances, and keeps the accounts and pecuniary transactions of the aggregate of the village with the public officers, and between the proprietors themselves.

56. The Banneea was formerly necessitated by the sharers to become the banker, cash-keeper, and accountant; but at presnt he lends himself less to the interests of the sharers, being by our system more at liberty to employ his time and capital as he pleases.

Canongoes.

57. The Canongoes are officers of Government. There were one or more families of them in each pergunnah. Those employed were paid by a per-centage of two to twenty per cent. on the collections, or a ready-money allowance of from a hundred to two hundred rupees per annum: most of them had lands also. At present, their lands are generally continued to them. No per-centage is granted, but a ready-money allowance is paid to some who have appeared to merit it. They are almost universally entertained for the several pergunnahs, though they are employed indiscriminately throughout the territory wherever business for them arises. They are intelligent, industrious, and absolutely requisite.

Mode of Assessing the Public Revenue.

58. No such thing exists in this territory as a plurality of villages comprising the zemindarry of an individual, nor of a single village even appertaining in proprietary right to one person: neither are the numerous landholders, whether divided off distinctly amongst themselves, and in the separate possession of their shares, as individuals, families, or religious persuasions, separated by interest or action.

59. The largest and the smallest proprietor found in the village are on a perfect equality as to the principle of dividing all profit and loss at the period

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of making their batch, or appropriation to each, of his quota of the public demand, though irregularities may arise afterwards.

60. Whatever the internal arrangements and economy of the village when closely scrutinized, the proprietors present one united front, and are operated upon as one mass.

61. There are, therefore, no estates or mehals (unmeaning terms here) which are represented by one or a few Zemindars; nor can one of the acknowledged sharers in the landed property of the village appear and treat with the Revenue officer for himself individually, though his share should be perfectly admitted and distinct.

62. There is no person here in the khalsa or revenue lands so elevated as to be styled Rajah, nor are the terms Talookdar, Putteedar, nankar, or malikana, known as connected with any proprietary right or claim.

Measurements.

63. All the cultivated lands in this territory have been measured at different times, some twice and some thrice, so that there has been very accurate data for forming the assessment, and scarcely any possibility of assets escaping the cognizance of the European officer; though, with reference to the former habits and condition of the proprietors of many villages, as well as the recent establishment and local circumstances of others, the terms of the settlements concluded have not always been a full assessment according to the land surveys.

64. Now, at times, estimates of the extent of the land, or of the produce, are enough to determine the assets with sufficient accuracy; but in doubtful cases, the purtal, or correcting survey by re-measurement, is resorted to.

65. The produce of the whole village, as belonging in detail to each proprietor, is classed by beegahs according to the several species of grain, and aggregated into first, second, third, and fourth quality, by regular appraisers, who are themselves Zemindars, most frequently employed out of their own pergunnahs, to prevent undue influence.

66. The caste and persuasion of the proprietors are also matters attended to in fixing the assessment, some being reputed more industrious and less expensive than others, as the Aheers, Malees, Chowhons, Jauts, who are Hindoos and whose females work in the fields; while Rangurs and Goojurs, who are both Hindoos and Mussulmans, and whose women seldom or never (especially those of the former class) assist in the cultivation, are more slothful and dissipated. Generally speaking, three-fourths of the agriculturists of this territory are Jauts, and the remainder of all descriptions.

67. Many other considerations, too minute and unnecessary to dwell upon, influence the adjustment of the amount of the public demand and assist the assessing officer, such as the number of ploughs, wells, state of the land and inhabitants, and the general condition of these, whether they have been and are still improving, or otherwise.

Khaum Villages.

68. When villages are khaum, or unsettled for, with the proprietors or a farmer, the several procedures above detailed are resorted to, for fixing the public demand on the standing produce at the periods of the two harvests; and though this is generally a gainful system *pro tempore* to the proprietors, as it is a losing one to Government, yet it rarely happens otherwise than that the cultivation falls off and both parties are sufferers.

69. In khaum lands, the Revenue officers sometimes proceed to an adjustment of each sharer's quota separately, with the aid of the Canongoes, Mirdhas, and Mocuddims, and collect accordingly.

70. The following are instances of different settlements, which it will be useful to refer to in a subsequent part of this address.

Ruchla,

Ruckba, or Measurement, of the Village of Naulha, Pergunnah Paneeput, in 1222 Fusly.

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Land fit for cultivation ..... Beegahs 9,320
Land unfit for cultivation 3,663

Total..... Beegahs 12,983

		Maunds. Seers. Chks.	Rupees. A. P.
Khurreef.....	Jowar	3,998 5 0 1/8	5,997 6 0
	Museena.....	24 6 1	24 0 0
	Beree	472 8 0 3/8	1,653 8 0
	Zurduck	0 18 4	3 10 0
	Koognee	12 10 2	25 0 0
	Shalee	4 12 3	13 13 6
	Mukie	384 7 12	2,884 0 0
	Bundingum	0 8 3	1 4 0
		4,898 8 0	8,006 13 6
Rubbee.....	Goondum	1,226 11 4	1,902 3 3
	Nakhood.....	211 1 0 1/8	316 9 3
	Surshuff.....	61 8 2	122 13 3
	Gogree	14 5 0 2/8	35 10 0
		1,512 5 0	5,377 3 9
	Total of Harvests.....	6,410 13 0	13,384 1 3

71. According to this measurement the assessment was fixed for ten years, from 1222 to 1233 fusly, at Rupees 13,270 per annum, and has seven years to run.

72. This estate had been twice measured; once in 1218 fusly, when the produce would have given somewhat more than the present amount, and again in 1219 fusly, when the result would have been less.

73. The village paid no regular revenue to the former Government, but even its army was powerful. The proprietors came down with two or three thousand rupees.

74. Our two first settlements of any amount were for three years each, from 1216 to 1218 fusly, at an even jumma of Rupees 6,050 per annum, and from 1219 to 1221 at Rupees 10,100, Rupees 11,500, and Rupees 12,000.

75. In this instance the revenue has been doubled in three years, and more than quadrupled beyond what was occasionally yielded by it to the late Government.

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The Ruckba, or Measurement, of Village Chicheraun, Pergunnah Rohtuck, in the Year 1222 Fusly.

Land fit for cultivation ..... Beegahs 6,053 9 0
Land unfit for cultivation 1,716 15 0

Total..... Beegahs 7,770 0 0

		Maunds.	Seers.	Rate per Maund. Rupees.	A.	Rupees.	A.	P.
Khurreef...	Jowar	2,986	18	1	2	4,480	5	6
	Bajera	275	6	1	0	275	0	0
	Kungnee	1	6	1	4	4	10	0
	Booree	196	6	3	8	687	2	0
	Zurdah	10	11	3	0	31	10	6
		3,476	1			5,476	12	0
Rubbee	Goodum	311	6	4	0	1,245	2	6
	Jow	40	1	3	0	120	2	6
	Chunnah	123	13	1	2	184	0	0
	Tumbakoo	7	4	4	0	36	13	0
		484	4			1,586	1	6
		3,954	5			7,061	13	6

76. Had the village been assessed at the average of the rates of the pergunnah as above, which are the rates of the contiguous pergunnah of Soonput, the jumma would have been double its present amount, which is but Rupees 375,000 for the largest years revenue of the pending settlement for five years, ending with this year; but the people had not been used to such high rates and full payments.

Ruckba, or Measurement, of the Village of Boorowle, Pergunnah Rewaree, in 1217 Fusly.

Land fit for cultivation ..... Beegahs 6,627 7 0
Land unfit for cultivation 1,977 13 6

Total..... Beegahs 8,605 0 6

Khurreef.

Ruckba, or Measurement, of the Village of Boorowle—(Continued).

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	Sort Lands under Cultivation.	Maunds.	Seers.	Rate per Beegah. Rupees.	A.	Rupees.	A.	P.
Khurreef...	Bajra..... (first).....	1,427	13	1	4	1,784	9	0
	Ditto..... (second).....	822	6	1	0	822	5	6
	Ditto..... (third.....	166	13	0	12	125	12	0
	Mote..... (first).....	432	15	1	4	540	15	0
	Ditto..... (second).....	226	5	1	0	226	4	0
	Ditto..... (third).....	109	12	0	12	82	3	6
	Jowar ..... (first)	16	10	1	8	24	12	6
	Ditto..... (second).....	50	18	0	10	31	13	6
	Ditto..... (third).....	31	3	3	0	93	7	6
		3,284	15			3,732	1	0
Rubbee ...	.....	335	15	4	8	1,510	14	0
	.....	44	15	2	8	111	14	0
		380	10			1,622	12	6
		3,665	5			5,356	13	0

77. There were, besides the above, one hundred and eighty beegahs sown, which produced nothing, called tookhansokh.

78. There were forty ploughs in the village and twenty-one wells. After small deductions on account of milk lands, Rupees 98. 8, and old collections of Goosaens Rupees 256. 5, the revenue was fixed at Rupees 5,000 per annum for three years, from 1217 fusly to 1219 fusly.

79. The first assessment of 5,000 rupees for three years was formed on the actual ascertainment of the extent of the land by measurement and its produce. The same settlement was renewed at the end of the lease for a further period of five years (from 1220 to 1224), and again continued, on the conclusion of the term, at the same jumma of 5,000 rupees, for this third settlement, for ten years, from 1225 to 1234, and has eight years, including the present, still to run.

80. At each successive settlement of this village no augmentation of assets had occurred. The village was up to its full cultivation, and no increase by ordinary means is probable.

81. Prior to the measurement and settlement of 1217, the village had been in farm for 2,803 rupees.

Proprietors' proportion of Produce.

82. The proportions of produce which the Proprietors and other Cultivators receive are various, being three-fourths, or two-thirds, or three-fifths, or one-half, and depending upon a variety of circumstances, such as the quality and situation of the land, the caste, often of the zemindars, whether good or bad cultivators, the labour and expense of raising the crops, and whether these are baranee or chalkee, that is, produced by the periodical rains alone or at all by irrigation, as a greater proportion must remain to the cultivator in the latter than in the former case.

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Pergunnah Rates.

83. In forming the assessment in this territory, a primary difficulty has been, and continues to be obviated by measurements. The subsequent details do not differ from those in other parts of the country, and they are too well known to need notice here. In pergunnahs where order and any system of revenue or government has prevailed, the former pergunnah rates have continued; yet these are always subject to variation. As a common mode of gross calculation they are applicable, but they are lowered or raised perpetually according to circumstances.

84. The prevalent impression is, that these rates are ordinarily too high; because, under our system of applying them, more of the produce is rated or brought to account than when those rates were promulgated and practiced.

85. The conviction for many years on my mind, from inquiry and practice, is that neither the usual pergunnah rates, nor the nominal one-half produce (borrowed, too, from the native Government), is tenable.

86. No such minute and exact scrutiny took place formerly as at present. The revenue of our time always exceeds that of the late Government, and amongst the sharers of the territorial assets, which did not formerly reach the public treasury, the Zemindar was a principal one. He would still be happy, and ask nothing further than one-half of his produce, by buttee, according to the former system, yet the result would soon establish to our Government that we did not acquire the other half.

87. I have had repeated opportunities of learning the precise produce of an estate, and in no instance was it impossible, under ordinary circumstances, for the Zemindar to cultivate and prosper on such terms, much less with an adherence to the addition which we have superadded to all native engagements, of no remission or relief "for the ordinary accidents of seasons."

88. Whether in measurement or estimates, we must always throw in something, giving a step or two in each beegah, or five or ten maunds in each hundred.

89. The pergunnah rates when they have existed, or those which are assumed, must necessarily press hard or be easy upon the Zemindar, according to the price of grain in the market. He is, however, seldom or never a capitalist; and although the Bannea, or dealer, may profit by storing, delaying, and marketing, the proprietor is scarcely ever but a loser from the fluctuations of price. Although he may occasionally gain, yet his profit is never found to be a counterpoise in any degree to his sufferings when he loses.

Under-letting, or Kutkunna, by the Zemindars.

90. The great uncertainty of the extent of the land produce in this territory, and the fearful consequences of our novel system of fixed money-settlement for a lease of years, has led to the practice of the Zemindars making over the terms and period of the engagements for their village to a farmer, or Kutkunnadar, as he is called, who agrees to pay regularly the public instalments, to give them no trouble, and to grant them a certain adjusted proportion of the crops (by buttee). By this plan the Zemindars secure themselves from all extreme consequences, and are better pleased with the certainty of a specific share of the produce, than the chances of great profit in some years and heavy losses in others.

Nukdee and Buttee Settlements.

91. Previously to the British rule, nukdee or ready-money settlements were scarcely known any where. Buttee (or division of the crops) was the plan of regulating the receipts from the Zemindars, and the method they infinitely prefer to money-settlement for two reasons, that they can plunder most in this way, and that they are secure against extreme distress.

92. In khaum estates, or those unsettled and managed by the Revenue officer, buttee, or a money commutation, takes place. When the crop is ready, the Zemindars in this case contrived, notwithstanding every precaution of watchmen, &c. to steal, and live upon the grain for a month or two before the

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Government share is determined, and while adjusting, either by actual measurement or estimate. The extent and produce are usually rated very moderately, to induce the Zemindars to purchase the Government share, and to obviate the loss and difficulty which would necessarily ensue, by allowing it to remain on the ground and in getting a market for it.

93. The Zemindars like the buttee system, from the circumstance, also, of its being subject to less fluctuations which they have not the means to provide against; for though our settlements are always (or thought to be) made so as to afford an excess in ordinary years, yet from the want of funds the Zemindars cannot bear up against a bad season or two, though the following ones may produce much more than a full re-imbursement. They are not likely to be presssd by this mode. Their profits and losses go hand in hand with the Government's (or the Kutkunnadars), and their accounts are closed at the end of each harvest. The more they labour and cultivate the more must be their proportion, whereas in money-settlements, with a bad season, their whole produce is scarcely sufficient to pay the public revenue; and in this case, with the sale of all their other property, they are perhaps unable to prevent balances, and yet, when favourable seasons do come, they somehow expend all the surplus.

94. Were it feasible, that is, were the Zemindars really disposed to honest and fair dealing, the buttee system would be infinitely the safest to both parties. The Zemindars would avoid all pressure from unfavourable seasons, and the Government would on the long run, on an average of years, be as well, if not better off, than by the nukdee settlement.

95. The Khutkunnadar who takes upon himself all profit and loss, does so, generally, with the consent of the European officer, and is a man of some capital, who knowing that if he can stand occasional losses, he must, in the long run, or lease, on the principle of insurance, be a gainer. He is an useful agent to both Zemindar and the Government. The former, by his capital, he assists with seed, implements, &c. to increase the produce, his own and their profit; and he pays up the revenue promptly to the latter. Thus he saves both parties much trouble, and leaves off with having augmented the resources of the village.

96. The Kutkunnadar does what Government would do, could it superintend so minutely as he can, but this is impossible. He engages with the proprietor for a certain proportion of the crops and is able to watch, collect, share, and sell it at the best market, with an attentive watchfulness towards all those little circumstances that a merchant knows so well how to turn to account. On the other hand, he can do no injury to the proprietors, by attempting to raise balances against them with the view of purchasing for himself or others their shares, because the state of property here, at present, precludes the possibility of such an occurrence.

97. During my late tour through this territory, the dissatisfaction of the Zemindars at nukdee or money-settlement was almost universal, the inconvenience to which they had been, in consequence, subjected from bad seasons, being of a species unknown to them formerly: yet when I adverted to their want of honesty in the buttee plan, they were as candid to acknowledge it.

98. I apprehend that some mistakes have been made here, as well as in our other provinces, in over-assessment. But in these doubtful cases, the public demand is made more with reference to the actual assets than the precise sum stipulated for.

99. Bearing in mind the irregular contributions of the khalsa villages under the late rule, the terms which the proprietors obtain in the numerous rent-free estates all about us, the division of the produce which generally prevails in neighbouring states, and our ready-money engagements without allowance for bad seasons, it is not surprising that the Zemindars should consider, as they stated to me, that their present payments are unusually large and oppressive. But, on the other hand, comparing the village assessments, generally, with the assets, on the principles of the Regulations for the other provinces, they do not appear to be excessive; though, were there Zemindars here, as on the opposite side

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side of the jumna, between those paying rent and the Government, I am of opinion that so large a proportion of the produce would not reach the public treasury.

Method of the Sharers apportioning the public Demand upon themselves.

100. When the jumma, or public assessment of a village, has been adjusted by the European officer with the Mocuddims or other proprietors who choose to attend him for that purpose, and it has been agreed to by them, on their own part and that of the whole brotherhood of sharers, they proceed to allot each individual's proportion of the public demand, in an assembly, most frequently, of the whole society convened with this view. Their ways of effecting the object are various. Three principle and distinct plans, however, seem to prevail, called *jhoondee*, *begehree*, and *choubacha*, and these I will describe.

By Jhoondee.

101. The first method, by jhoondee, is according to an ancient division of the lands of the village into lots, consisting of a fixed number of beegahs, which is separately designated a jhoondee. The size of the beegah by which the proprietors designate their jhoondee, as well as the number of their beegahs to a jhoondee, vary extremely in different villages, and appear so arbitrary and unmeaning as to admit of no scale of description. The jhoondee, however, usually contains from five to ten pucka beegahs. The aggregate of them in a village is from fifty to five hundred, and a sharer possesses from one to ten. When the public assessment is regulated by these, its amount is divided equally on each jhoondee, and the revenue is paid by the proprietors of them accordingly, whether they cultivate or not.

By Biswa.

102. Similar to this jhoondee plan is that called *biswa*, in which the whole village lands have at some time been divided into twenty sharers, according to which and the number in each person's possession, as in the jhoondee plan, the owners now discharge the public demand.

By Thekiee.

103. Like the jhoondee is also the plan called *thekiee*, which consists of the anciently apportioned lands of the village into thirty-seven and one-half shares, assessed as above.

By Ghurree..

104. In the same way is the jumma divided and discharged by the method of *ghurrees*, twenty-four hours being equivalent to sixty ghurries of time, and each person contributes one-sixtieth part of the assessment for every ghurree occupied in the irrigation of his lands from the grand canal, or shah nuhur.

By Begehree.

105. The second plan, *begehree*, is by the number of beegahs belonging to a sharer, taxing them with an agreed rate according to their number under cultivation only, or with reference to the value of each species of produce which they bear. In either case, measurement is most frequently adopted, though sometimes buttee or division of the crops is resorted to.

By Choubacha.

106. The third method, by *choubacha*, is determining that each plough shall pay a certain sum, averaging from ten to fifteen rupees. Each pug (or pugree), male head, above twelve years old, so much, from one to three rupees; each koodhee, or separate family hearth where victuals are dressed, a fixed amount from two to four rupees; and each puckaang, or head of female cattle, a limited tax, as one rupee for a buffaloe, eight annas for a cow, four calves equal to one buffaloe, and an anna or so on smaller animals.

By the Plough.

107. The hull, or plough, often stands alone in lieu of the land, as expressed by jhoondee or the begehree plans, and it is taxed accordingly. The other three items of the choubacha arrangement are resorted to at pleasure, and are most generally adopted to equalize and to make up small deficiencies of the primary grand batch or division, by jhoondee, begehree, or plough.

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By setting aside the Government Demand on Grain.

108. Occasionally, when fixed arrangements cannot be adhered to, without great distress to some, or from the impracticability of raising the Government share of the jumma owing to the scanty produce of some sharers, the whole body of proprietors will collect their total grain into separate heaps, and from these, at a rateable proportion so as to be lenient to those who have had bad crops, divide off sufficient to discharge the public revenue. This grain the Bannea, or some other person, purchases at a fixed or market price.

109. These plans of realizing the public assessment internally prevail or vary in different quarters, according to custom, convenience, or pleasure, it being the primary object to tax each person proportionally to his means, and so as to render every species of property or profit liable to an even contribution.

110. When the settlement of Government with the village has been fixed for a term of years, the proprietors have occasionally, with the consent of the European officer, leased the village on the same terms to a responsible kutkunnadar, as mentioned in paragraph 90, who engages with them to divide the crops at a rate agreed upon, which is done in order to secure them against extreme loss and distress.

111. Sometimes the proprietors determine amongst themselves, by any of the preceding plans, what each shall contribute for the fixed period, and the profit and loss is theirs individually.

112. At other times, the internal arrangements of the proprietors are annual or half-yearly, either previous to sowing, or after the harvests have been reaped.

113. Occasionally the proprietors will determine a scale of collection on account during the year, and adjust the difference at the close. Should more have been realized than requisite for the liquidation of the public assessment and village expenses, the balance lies in the Bannea'a hands, and is carried on to the next year: if less, the deficiency is borrowed from him.

114. If one mode of realizing the public demand has not succeeded the proprietors will try another; particularly if neither the fixed contributions by jhoondee, or begheree, or plough, is sufficient, a recourse is had to one or more of the taxes on heads, hearths, or cattle, in which the Kumeens, and all other residents of the village are included, though not cultivators.

115. In villages in easy circumstances, or where the non-cultivators are powerful, as in large villages or towns (Cusbahs), the tax on heads, hearths, and cattle, is unfrequent; but where the assessment and village expenses press closely upon the assets and means of the Zemindars, or where those persons are much in the power of the proprietors, the whole of the community alike is subject to these three items of the choubacha plan to answer the public demand.

Collection of the Public Revenue.

116. The collection of the public revenue is made by the Tehsildar's officers or Canongoes employed on the occasion, who, as the kists or instalments become due, issue the demand or dustuk upon the whole village through a Peon, who repairs to the Mocuddims or other forward proprietors, and these discharge the amount by realizing it according to their own internal batch or subdivision on themselves.

Instalments.

117. The kists or instalments vary in number and amount, according to local usage, convenience, and the produce of the land.

118. When a village falls in arrears, and with the ordinary coercion on the Mocúddims or leading men of repeated dustuck calls, and detentions of some days by the Revenue officers, the Government dues are not paid up, the causes sought for are most frequently found to be either internal disputes or real defalcation of assets.

Civil Commissioner at Delhi, 28 April 1820.

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119. On these occasions, the Mocuddims will name the sharers who are in arrear, according to the internal arrangement. They will explain and prove the causes. The Putwarry, the Canongoes, and other Revenue officers, as the occasion dictates, hear the defaulter's allegations and determine what is to be done. If the defaulter is so from his own fault or obduracy, the demand upon him is insisted upon; and although our Revenue officers do not seize or sell property to realize it, yet the pressure of the Mocuddims and others of the village is such, that the defaulter will himself, or they for him, dispose of his property in some way in order to satisfy the claim. Should accidents beyond the reach of the defaulter have reduced him to that condition, another sharer may be prevailed upon to assist him *pro tempore*, or a number of them to contribute to this end, or as a last resource, the arrear lies over to be discharged from better harvests.

Collections in Kham Estates.

120. In extreme cases when arrears are supposed to proceed from dishonesty of the Mocuddim or others, or when the village is held kham, it is not an unusual process for the Revenue officers with the Canongoes, aided by the village Putwarry and Mirdahs, to enter into the detail of each sharer's lands, their produce, &c., and thus to ascertain and determine the real state of the village affairs, and to recover the dues of Government as may seem most befitting.

121. It may occur, perhaps, to a novice in revenue affairs, that there would be no difficulty in the sharers clubbing to defraud the Government by an imaginary or connived batch, which should charge one sharer with more than he could contribute, and yet, by establishing the fact that he had agreed to discharge the sum, thus endeavour to exonerate themselves from it, while, in reality, they divided it amongst them. But the history and state of one village are easily discovered from its neighbours, and the little contending factions and animosities that prevail in them do, in effect, preclude such combinations or apprehension of their consequences.

Description of Soil.

122. The lands here are known by the two denominations of *baugur* and *khadur*; the former being generally the high, dry, and sandy soils; the latter, the moist and low lands. In the former are produced the best khurreef, in the latter the best rubbee crops. But the produce chiefly of this territory is khurreef, or about three-fifths khurreef and two-fifths rubbee.

Khurreef Grain.

123. The khurreef crops of grain are the following:—jowar, bajra, mote moong, mash loobeen, mukie, kungnee meendoa, kovoyud sahlee sonkh and sofaid.

Khurreef Zubtee.

124. The zubtee crops:—bunshikur, goor poundee, moong loakh neel shukur, kund, urbee, rutaloo, zurduk singhra toorub, shulgum, churmee, tukee, &c.

Rubbee Grain.

125. The rubbee grain crops are the following:—goondun, jow, chunna bojeer, gochnee, gogra, surshuf, toreea, muttur, musoor, urgun.

Rubbee Zubtee.

126. Goal muzfue, badeean tookhim balunga, kohoo usuf ghool, kasnee, methee, raee tobacco ujwaen peaz, lushun, talez, kushneez, tunkaree, &c.

Produce.

127. The khurreef land in this territory, especially in the Hurrianah country, which is entirely a khurreef tract, is generally very uncertain in its produce, from the depth of the water under the surface rendering irrigation by wells impracticable, and the land depending wholly upon the state of the rains. Should these be excessive, the crops are deluged and destroyed: should they be deficient, the crops are scanty, poor, and give little or no return. Thus, in a bad season, the seed is scarcely more than returned, little is left for the people to live upon, and nothing herewith to liquidate the public demand. On the

the other hand, a favourable year with a due proportion of wet weather, will produce such superior and abundant crops as to be fully equal to the payment not only of the current demand, but of the balances of the two or three preceding years.

128. The khurreef lands here are naturally of a superior quality to those that I have known elsewhere. In a favourable season they will produce six to eight maunds of joar per beegah; and this natural strength or power of the land seems to be in an inverse ratio to the distance of the water from the surface of the land.

129. Were, therefore, these khurreef lands fertilized by wells, reservoirs, or canals, and the produce rendered in this manner more certain, weighty harvests would be the necessary result; and here I may observe, that this idea does not appear to have escaped the intelligence and liberality of some of the former princes of the Mahommedan throne, from the visible remains of their mighty works, in conducting streams from the principal rivers or nullahs through different quarters of the country.

130. The rubbee crops being raised in land low and moist, where water is nearer the surface and situated so as to be periodically inundated by the raising of regular streams or admitting of constant irrigation from wells, are consequently much less affected by irregularities of seasons, though these crops are, on the other hand, subject to the sad and destructive influence of cold, hail, and frost, as well as insects of various kinds, which often nip *in toto* the fairest promise.

131. The khurreef and rubbee grain crops are frequently ascertained and assessed by estimate, either as to extent in beegahs or in maunds, as well as by actual measurement or division of the produce of buttee: but the zubtee crops are always paid for on measurement.

132. In parts of this territory the kurbee or straw stalk of bajera, which in other quarters brings a rupee for about sixteen maunds, is left standing in the fields to rot upon the ground after the head has been reaped. The common grass of the jungle being considered superior for feeding cattle, and for those purposes to which the kurbee is usually applied, a small quantity only of it is preserved for thatching.

Ploughs, and the Quality of Land turned up by one.

133. Ploughs are occasionally drawn by a single camel for khurreef crops only, where bullocks could not work so well or prepare so large an extent. A camel plough will enable the owner to sow from forty to eighty beegahs when the land is hard and stiff, and from three hundred or four hundred beegahs when the soil is light and sandy. The land is turned up but once and produces a khurreef crop only.

134. A plough with two bullocks is sufficient to prepare from thirty to fifty beegahs of khurreef land only, but with rubbee cultivation also, but about twelve or twenty beegahs.

135. Khurreef lands are ploughed once or twice, but the rubbee lands repeatedly.

A BEEGAH *of Khurreef Land gives the following Particulars:*

NAMES of the GRAIN.	What Quantity of Seed usually allotted to the Beegah.		The probable Produce of One Beegah.		Amount of Government Assessment per Beegah.		Price of Grain.	
	From.	To.	From.	To.	From.	To.	Good Kind.	Indifferent Kind.
	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Rs. A. P.	Rs. A. P.	Mds. S. C.	Mds. S. C.
Jowar.....	0 2 0	0 3 0	1 0 0	6 0 0	1 0 0	2 8 0	2 0 0	0 30 0
Bajrah	0 0 3	0 1 2	0 20 0	3 0 0	1 0 0	1 8 0	2 0 0	0 30 0
Mote.....	0 2 2	0 3 0	0 20 0	3 0 0	1 0 0	1 8 0	2 0 0	0 30 0
Moong.....	0 2 2	0 4 0	0 20 0	3 0 0	1 0 0	1 8 0	1 30 0	0 25 0
Oorad.....	0 3 0	0 4 0	2 0 0	6 0 0	1 0 0	2 0 0	1 30 0	0 25 0
Lobrah.....	0 3 0	0 4 0	0 20 0	3 0 0	1 0 0	1 8 0	2 20 0	0 35 0
Mukkye.....	0 5 0	0 6 0	4 0 0	6 0 0	1 4 0	3 0 0	2 20 0	1 0 0
Kungnee	0 1 2	0 2 2	0 20 0	3 0 0	1 0 0	1 4 0	1 20 0	1 0 0
Marooah.....	0 1 2	0 2 0	1 0 0	3 0 0	1 0 0	1 8 0	1 20 0	1 0 0
Till.....	0 1 2	0 1 2	1 0 0	4 0 0	1 0 0	3 0 0	0 30 0	0 15 0
Paddy.....	0 5 0	0 10 0	3 0 0	10 0 0	3 0 0	4 8 0	1 20 0	0 30 0
Koorbrunt	0 5 0	0 10 0	3 0 0	10 0 0	2 0 0	2 8 0	2 0 0	1 0 0
Cotton and its Seeds	0 5 0	0 6 0	2 0 0	10 0 0	3 8 0	4 0 0	2 0 0	1 0 0
Sugar Cane	13 poolee	15 poolee	5 treacle	15 treacle	6 0 0	14 0 0	0 25 0	0 15 0
Goodur.....	0 2 0	0 5 0	2 0 0	6 0 0	1 0 0	1 4 0	4 0 0	2 0 0
Paudah.....	10 poolee	11 poolee	40 rupees	125 rupees	$\frac{1}{7}$th part	$\frac{1}{4}$th part	No. 200	No. 50
Chilly.....	0 0 2	0 0 3	Mds. S. C. 2 0 0	Mds. S. C. 3 20 0	3 0 0	3 8 0	0 13 0	0 8 0
Indigo	0 2 0	0 3 0	0 4 0	0 6 0	3 0 0	4 0 0	Rs. As. 2 8 per seer	Rupee. 1 per seer
Sweet Potatoes....	0 10 0	0 12 0	2 0 0	20 0 0	4 8 0	5 0 0	2 0 0	1 10 0
Urbee	10 0 0	12 0 0	10 0 0	30 0 0	5 0 0	6 0 0	2 0 0	1 0 0
Yarn.....	5 0 0	6 0 0	2 0 0	20 0 0	5 0 0	6 0 0	0 20 0	0 10 0
Carrots.....	0 4 2	0 5 0	30 0 0	60 0 0	3 0 0	4 0 0	10 0 0	5 0 0
Singhara.....	0 4 0	0 5 0	6 0 0	10 0 0	3 0 0	4 0 0	1 0 0	0 20 0
Radish	0 0 1½	0 0 2	30 0 0	60 0 0	3 0 0	3 8 0	15 0 0	10 0 0
Turnip	0 0 2	0 0 3	30 0 0	60 0 0	3 0 0	3 8 0	20 0 0	10 0 0
Churry	0 10 0	0 30 0	200 poolee	300 poolee	1 8 0	2 0 0	Rs. As. 1 8 per $\frac{0}{0}$	Annas. 3 per $\frac{0}{0}$
Paluk and Sooah..	0 2 2	0 3 0	0 20 0	2 20 0	2 0 0	3 0 0	2 16 0	1 0 0
Sunny.....	0 14 0	0 30 0	1 0 0	1 20 0	1 4 0	3 0 0	0 20 0	0 10 0

A BEEGAH *of Rubbee Cultivation allows of the following Statement.*

NAME of the GRAIN.	What Quantity of Seed is usually allotted to one Beegah.				The probable Produce of One Beegah.				Amount of Government Assessment per each Beegah.				Price of Grain.			
	From.			To.	From.			To.	From.			To.	Good Kind.			Indifferent Kind.
	Mds.	S.	C.	Mds. S. C.	Mds.	S.	C.	Mds. S. C.	Rs.	A.	P.	Rs. A. P.	Mds.	S.	C.	Mds. S. C.
Wheat	0	24	0	0 30 0	5	0	0	11 0 0	4	0	0	4 8 0	0	20	0	1 10 0
Joui	0	24	0	0 25 0	6	0	0	12 0 0	3	8	0	4 0 0	1	0	0	2 0 0
Bajhur	0	23	0	0 24 0	3	0	0	7 0 0	2	0	0	4 0 0	1	0	0	2 0 0
Gochoonee	0	24	0	0 25 0	2	0	0	6 0 0	2	0	0	4 8 0	0	30	0	1 20 0
Gozrah	0	24	0	0 27 0	6	0	0	10 0 0	2	4	0	2 8 0	0	30	0	1 20 0
Sursuptareeah	0	1	2	0 2 0	1	0	0	4 0 0	2	0	0	3 0 0	0	20	0	1 0 0
Muttur	0	2	0	0 2 2	3	0	0	7 0 0	2	0	0	2 0 0	1	0	0	2 0 0
Mussoor	0	1	2	0 2 0	3	0	0	5 0 0	2	8	0	3 0 0	0	20	0	1 0 0
Chena	0	4	0	0 5 0	4	0	0	12 0 0	1	0	0	1 4 0	1	10	0	2 20 0
Chuna	0	12	0	0 15 0	2	0	0	8 0 0	1	4	0	2 0 0	0	30	0	0 2 0
Cussoombah	0	3	0	0 3 2	0	5	0	0 15 0	3	0	0	4 8 0	0	1	0	0 5 0
Souphe	0	2	2	0 3 0	2	0	0	6 0 0	3	0	0	4 0 0	0	13	0	0 20 0
Balungah	0	1	0	0 1 1	1	0	0	2 0 0	3	0	0	4 0 0	0	5	0	0 10 0
Cahoo	0	0	2	0 0 3	1	0	0	2 0 0	3	0	0	4 0 0	0	13	0	0 20 0
Ispo Ghole	0	1	0	0 1 1	2	0	0	3 0 0	3	0	0	4 0 0	0	10	0	0 13 0
Casnee	0	1	0	0 1 3	2	0	0	3 0 0	2	0	0	4 0 0	0	13	0	0 20 0
Methee	0	2	2	0 3 0	2	0	0	3 0 0	3	0	0	3 0 0	0	20	0	0 27 0
Rye	0	0	2	0 0 3	1	0	0	2 0 0	3	0	0	4 0 0	0	13	0	0 20 0
Tobacco	0	1	0	0 1 1	0	30	0	1 20 0	3	8	0	5 0 0	0	4	0	0 10. 0
Ajwaine	0	1	8	0 2 0	1	20	0	3 0 0	3	0	0	4 0 0	0	13	0	0 20 0
Onion	0	6	0	0 8 0	10	0	0	80 0 0	3	8	0	4 0 0	4	0	0	8 0 0
Lehsun	4	0	0	5 0 0	5	0	0	30 0 0	3	8	0	4 0 0	0	20	0	1 0 0
Khurpooza	0	1	0	0 1 1	4	0	0	50 0 0	2	0	0	3 0 0	1	0	0	5 0 0
Turbooz	0	2	0	0 2 2	4	0	0	50 0 0	2	0	0	3 0 0	2	0	0	5 0 0
Khira Kukree	0	0	2	0 0 3	4	0	0	50 0 0	2	0	0	3 0 0	1	20	0	3 0 0
Dhunniah	0	3	0	0 3 8	1	0	0	3 0 0	2	0	0	2 8 0	0	20	0	0 30 0
Byegan	0	1	0	0 1 1	10	0	0	40 0 0	3	0	0	3 0 0	2	0	0	5 0 0
Torrye	0	1	0	0 0 1½	10	0	0	30 0 0	2	8	0	3 0 0	1	0	0	2 0 0
Areeah	0	0	1	0 0 1½	1	0	0	20 0 0	2	8	0	3 0 0	1	30	0	3 0 0
Saim	0	0	1	0 0 1½	1	0	0	20 0 0	2	8	0	3 0 0	1	30	0	3 0 0
Kuddoo	0	0	1	0 0 1½	1	0	0	40 0 0	2	8	0	3 0 0	2	0	0	5 0 0
Kurrellah	0	0	1	0 0 1½	2	0	0	30 0 0	.....			3 0 0	1	0	0	2 0 0
Tindah	0	0	1½	0 0 2	2	0	0	20 0 0	.....			3 0 0	1	10	0	2 20 0
Petah	0	0	1	0 0 1½	1	0	0	30 0 0	.....			5 0 0	1	0	0	2 0 0
Bheendee	0	0	0½	0 0 1	1	0	0	10 0 0	.....			3 0 0	1	0	0	2 0 0
Bauklam	0	1	0	0 1 1	5	0	0	20 0 0	.....			3 0 0	1	0	0	2 0 0

Civil Commissioner at Delhi, 28 April 1820.

Revenues, &c. of Delhi.

Wells.

136. The water in the wells in the khader lands is from ten to thirty hats, or cubits, and in the banger lands from fifty to a hundred and twenty below the surface of the soil.

137. The wells are kutcha or pucka. The former are dug without walls inside, or but a slight coating of a kind of wicker work to prevent the earth from falling in: the latter are faced inside with masonry. Kutcha wells are constructed in adhesive and hard soils: they will last from two to twenty years and cost from twenty-five to fifty rupees. Pucka wells are prepared in loose sandy soils, where the water is at the greatest depth. The brick and mortar cylinder for the facing is built upon the spot destined for the well, and allowed to remain there for a year or two to season and harden, before it is let into the earth and sunk. These wells will last for a century, and cost from three hundred to twelve hundred rupees.

Persian Wheel.

138. The Persian wheel with little buckets is sometimes used. Two of these wheels will play at the same time from the same well. They have each two bullocks at work, and will employ twelve pair in the course of the day and night.

139. There is, in many parts of this territory, especially in the khurreef lands, a very great nicety and skill requisite as to the depth that wells shall be carried, and the quantity of water that should remain in them. After a certain depth the water becomes brackish and otherwise disagreeable, and if the body of water exceeds or falls short of a given proportion it becomes equally unserviceable.

140. Many wells dry up altogether after a certain time or at particular seasons, others get bad and unwholesome, and some have been abandoned totally from their deadly qualities and effects.

141. In general, the wells in this territory have become drier than they were some years ago, and this circumstance, with an occasionally bad season or two, since our (nukdee or) money-settlements and our stipulations with the proprietors (that they shall stand to all losses of season), particulars unknown to them in former days, have, as before stated, paragraph 99, often given rise to discontent and uneasiness.

Hot Spring.

142. There is one spring in the town of Sohna which sends up hot water: the temperature increases or diminishes with the cold and hot weather. The people bathe in it for pleasure, and those with cutaneous affections are said to be cured by it. I saw hundreds who were trying its effects. The inhabitants drink the water also: they say it assists digestion and is otherwise harmless. It has no particular flavour though the smell is rather sulphurous, and when cold in the fields assumes a darkish appearance.

Salt Kharee.

143. Besides the extensive salt manufacture at Noh, situated within this territory, the kharee salt is produced in many villages, yielding last year a rent of Rupees 4,444.

144. Separate engagements, to the number of twenty-seven, were taken for the manufacture of this kharee salt by a class of people called "agrees." The Zemindars receive a small allowance from them for the use of the water and earth; the former oozing through the latter yields the salt. There are two or three other villages in which but a few rupees' worth of salt is made per annum, but so inconsiderable that no separate account is kept of it. This salt sells never under two maunds for the rupee, and is but little used, as being inferior in quality to the other salts abounding hereabouts, though the quantity could be much augmented on demand.

Savings of the Zemindars.

145. The Zemindars here are generally very little addicted to expensive or idle amusements and dissipation: their profits seem hitherto to be employed, when

when not required for marriage expenses, chiefly in rendering their habitations more comfortable, constructing wells, and clearing away jungle, &c.

Canal.

146. The advantages which this territory will derive from the "Shah Nuhur," or grand canal, now repairing, and the probability of a further augmentation of improvement, should the branch of it which formerly ran through Hurriana * be again restored, are already known to Government; it is, therefore, unnecessary to dwell further on the subject here, than to observe that every information I am able to obtain tends to confirm the belief, that the extent of fertility and population which formerly spread in consequence of those works, may be again most fully realized at no comparative expense.

147. It is moreover a fact, that these canals influence the wells to a very considerable distance from them, so that water which is not brought along the surface to remote fields by them, rises many feet in the wells at the distance of several miles, and thus admits of easy irrigation. The benefits, therefore, which these canals distribute are really beyond calculation.

148. It has often been mentioned to me as a traditionary saying of old times, when the canal flowed by Hausee and Hissar, that when that country was reported abroad to have favourable crops, it was a certain and satisfactory assurance to all the country that there would be plenty every where.

Jageers and Altumghas.

149. I have already, in paragraph 122 of my report dated the 4th December last, on the Jageer lands of this territory, and in the body of that document stated generally what the Zemindars of these villages paid to the Jageedar, and Altumghadars, &c.; it is, therefore, unnecessary to swell the present paper with any detail on this subject.

150. The villages included in these rent-free possessions were, under the former administration, very much in the predicament of those in the khalsa or exchequer lands, the proprietors used to escape payment or suffer plunder, in proportion to their own power or that of the freeholder. In general, the latter was more lenient than the Government officers, because he did not wish to create a disturbance, nor by bringing the matter under the notice of the ruling authority, to have perhaps the estate sequestered or resumed.

151. It was, moreover, an object on all sides to cheat the ruling power of the state resources. The public officers used often, for their own benefit and share, to connive at the continuance of the rent-free possession, which, with the same view, the freeholder would let on easy terms to the village proprietors. Thus, under colour of permission from the local authority for the continuance of the rent-free grants, its servants, the freeholders, and the Zemindars, arranged terms advantageous to all. Had, however, the lands been resumed by order from the ruling power, known to it to have been properly khalsa, they would have been brought on the public rent-roll and accounted for, and thus all concerned in the quiet fraud would have been deprived of their dividend.

Revenue System of contiguous States.

152. The mode of realizing the public dues from the Zemindars in the adjoining independent states is generally by buttee, or division of the crops, in which the Zemindars usually obtain from three-fifths to two-thirds.

153. The influence of the British Government is demonstrated, more or less, in these states, from the advances they are making in good faith and equity of dealing. Indeed, it was often remarked to me by the Zemindars of the villages appertaining to those countries through which I was occasionally obliged to pass, that this improvement was all owing to the English, and in their way would exclaim "how could it be otherwise, when so much pains "were taken to put down all kinds of plunder and injustice by such an all-"powerful Government?"

154. In

* *Vide* my Letter, dated 28th January 1820, to the Territorial Secretary.

Civil Commissioner at Delhi, 28 April 1820.

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154. In some states, leases for a few years (one to five, at a fixed rent) have been introduced, on the plan of our settlements; and other innovations have been made in their revenue processes as well as in respect to their police.

155. There are, on the other hand, instances of the prevalence still of the former system, in which the Zemindars strive all they can to evade payment, and the chiefs to seize as much as possible. Resistance, compromise, and total plunder, are the varying and consequent results; but still the contiguity of the British Government has produced some alleviation.

Summary Revenue Causes.

156. The monthly statements which have regularly been transmitted to me by the several assistants in charge of divisions, exhibit the following description of cases heard summarily by them.

1st. Disputes as to the batch or quota payable amongst the sharers.

2d. Disputes as to injury of crops from cattle amongst the sharers.

3d. Disputes as to Mocuddims' allowance and their names being recorded.

4th. Disputes reciprocally against Mocuddims for requiring more; and, on their part, against the other sharers for not paying just batah or quota.

5th. Disputes, reciprocally, by the Kutkunnadars and Thokadars against the other sharers, for non-payment according to agreements, &c., and of these against the former for over demands.

6th. Disputesas to what method of batch shall be adopted.

7th. Disputes between the Kumeens and Zemindars, the former complaining of over-demands, under the heads koodee, punj, and ang.

8th. Disputes as to proprietary rights, shares, and occupancy.

9th. Disputes by the Mocuddims claiming rent from sharers who leave their own land uncultivated to till as Pahees in other villages.

10th. Disputes between villages as to boundaries.

11th. Disputes as to water-courses, wells, &c.

12th. Disputes between Mocuddims and other proprietors, as to the charges on account of mulwa or village expenses.

13th. Disputes as to sharers conniving and giving up their land to a milk or rent-free holder, and thus raising the contribution on the others.

14th. Disputes between the Mocuddims, Canongoes, and Tehsildars, &c.

157. These are the principal grounds of dispute coming under the notice of European officers, and have been about ten or twelve in a month.

158. The cases of the above character which have been appealed to me are very few, and need not particular remark.

More general Account of the Revenue System.

159. Having now described separately the principal points in the revenue system, I shall endeavour to delineate its general character, with a comparison, occasionally, between times anterior and subsequent to the introduction of the British authority into this territory. Many of the facts and observations will appear to have as much, or perhaps more connexion with police; and the report, with my judicial one, must be received as reciprocally aiding and explaining each other. What is omitted in one may be perhaps found in the other; but both revenue and police have hitherto been, and still are, so intimately interwoven, that an effort to separate them artificially would tend but to create confusion.

Late

Late Government.

160. A great misfortune which has attended this territory is, its having been from so remote a period the scene of successive struggles for power, and subject to all sorts of ephemeral, weak, and corrupt rulers.

Villages.

161. The inhabitants without protection from any power, and liable to pillage and murder from all, were of necessity compelled to take care of themselves. It is consequently discovered, that the inhabitants of small and exposed villages, unequal to their own security from marauding wanderers, the avarice of the public officers, or the greediness of temporary rulers, were obliged to desert their own habitations, and either to congregate so as to form a powerful body, or to abandon the country altogether, in order to preserve their lives and property.

162. The vast number of deserted villages all over the country at the period of the British conquest (upwards of six hundred), and the great proportion of them (more than four hundred) which have since been re-inhabited, are demonstrations of these facts.

163. The original inhabitants of these abandoned villages, or their descendants, are still migrating from the larger ones, and returning also from foreign land to retake possession of their antient family inheritances.

Famine of 1840, *Sumbut.*

164. The most recent, intense, and destructive calamity which has befallen this country, was the dreadful famine that happened about thirty-six years ago, and is known here by the term "chaleesee" (the 1840th year of the Sumbut account in which it occurred). The effects and traces of its ravages are still most sensibly felt in the population, and must continue for centuries, perhaps. Other subsequent, though less distressing scarcities and mortalities, have occasionally been experienced.

165. Nothing, however, has been known like the "chaleesee." Much the greater part of the population were starved: those who could deserted the country; the few that survived were supported by the produce of the lands cultivated by well-water, or by the most shocking alternatives.

166. As an illustration of the effects of the intensity of the visitation, I will mention that a pergunnah which prior to that event produced about 1,50,000 rupees revenue per annum, did not for years after yield more than 7,000; that, at the period of the British conquest, it afforded only 22,000 or 24,000 rupees, and to this time has recovered but to pay 61,000 rupees per annum.

167. There is a traditionary saying here, that every tenth year, when the numbers are even, as 4,050, &c. brings one of want and distress.

168. Every village which contained inhabitants at the period of the British rule had its ditch and rampart, with most frequently an inner citadel. Scarcely any land could be cultivated but that protected by the village. Where wells were constructed at any distance for irrigation, round towers were erected, from fifty to eighty feet high, into which the matchlock men mounted by a rope ladder, which they drew up after them, and thus guarded the cattle at work as well as the crops, till housed.

Evidences of Former Prosperity.

169. But there is still the most striking and convincing evidence in this territory of a very opposite state of things, prior to the miseries of the anarchy just alluded to and the effects of the chaleesee.

170. The brick-built towns and villages, the numerous stone edifices of ornament and worship, the spacious walled gardens, the costly and airy pleasure-houses, the expensive and lasting masonry of deep wells, reservoirs, and lengthened conduits, the large, safe, and convenient surraes with the cossminars for the accommodation and ease of travellers, and above all, perhaps, the bold and stupendous undertaking of the several grand aqueducts which fertilized many thousands of beegahs and brought crores into the public treasury, are amongst the

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the many irrefragable demonstrations of former abundance, population, security, wealth and happiness.

171. We still hear those times, and the names of particular individuals, sung with praise and admiration: they are referred to as standards of greatness, wisdom, and excellence, and are recorded by the natives with a degree of conscientious and gratifying pride.

172. When dwelling upon these topics, the natives display great sensibility, that manifest inward principles and powers subdued, indeed, but which associate them with these worthy deeds, and speak the feelings of a race which has its trophies and glories to celebrate amongst the fame and renown of nations.

Village Societies, Strength, and Condition.

173. The inhabitants of the country, driven together for their common security owing to the state of the times, became, as it were, small republics wholly depending upon themselves. They were able, in this state, singly to resist ordinary attacks. By intermarriages and the necessity of a common cause, the interests of several villages were identified; and thus leagued, they were strong enough to oppose more regular and formidable foes. We know, consequently, of individual villages having frequently repulsed assaults from the local troops of the Aumil and Foujdar, and of the force of many villages united by the rooka (a particular land cry of the voice) to have been equal to the complete defeat of the best appointed and most numerous forces that the state could send against them, such was the union, spirit, and desperate bravery of the people.

174. Attacks on the villages were usually made with all possible haste. If not surprised, they acquired strength hourly; but when overcame, except by capitulation, their fate was sealed.

175. Such being the condition of the villages generally, the revenue which they yielded was uncèrtain in amount and precarious in realization. Both were, in a great measure, regulated by the power of resistance. Terms were obtained or forced, as the power of the ruling authority was likely to prevail, should a struggle ensue. Some villages did not pay any thing regularly, but discharged all ordinary demands when troops threatened them with destruction, while others continued to pay their revenues to the utmost of their capacity.

Settlements.

176. Since the introduction of the British Government, which has overthrown all resistance, the increase of our assessments in some villages has accordingly been very rapid; as in the instance (paragraph 75) of naultha, pergunnah, paneeput, in which within three years the revenues were doubled, and raised four times beyond the amount paid to the late Government.

177. On the other hand, a very light or under-assessment. with reference to the produce and profits, has been continued in many villages, in consideration of the former circumstances, the habits, and character, &c. of the proprietors; as in the instance (paragraph 76) of village chickerana, pergunnah rohtuk, wherein the present year's jumma, the last of the pending settlement for five years, is half as little as it would have been at the usual rates of the adjoining pergunnahs.

178. The instances in the two preceding paragraphs are descriptive of a common state of things under the late Mahratta Government; but there are others, of villages within the late George Thomas's authority, which exhibit a still greater contrast, such as the villages of Bullealee and Bhuklana, the revenues of which were formerly little more than 500 and 25 rupees per annum respectively, whereas at this moment they pay 7,000 and 498, being fourteen and twenty fold more now than of old.

179. Some villages paid no revenue at all to their ruler, as in the Butteea country; all they were bound to contribute was the price of a horse or so, and a sixth or so of the property plundered by them. In these villages cultivation was thought of, and carried on only as requisite for the food of the inhabitants. Numerous herds of cattle were, as at present, their chief support and riches.

180. The

180. The extensive waste tracts and the fine pasturage in this territory rendered the cattle strong and handsome. They were as prized and celebrated as the ghee, &c. which they produced; and the vend of them, though more frequently the sale of the ghee only, gave wherewith to purchase elsewhere, whatever other articles were requisite to existence and comfort.

181. The people led a very idle and warlike life. Their lands producing scarcely any rubbee crops, their time was unemployed for five or six months in the year, when they usually issued forth, horse and foot, to prosecute their plans of plunder, and to capture whatever fell in their way, attacking and pillaging some villages, and carrying off the cattle of others, and stripping merchants and travellers of all they possessed.

182. To curb such people, to induce them to abandon their hereditary habits of idleness and depredation, and to turn them to the peaceful though drudging occupation of the plough, require time and management.

183. The mode of life of these people has been as honestly and boldly detailed by them to me, as it appears to be now in a state of gradual and mild correction. As a system, it is wholly abandoned and deprecated by themselves, though the restless spirit of some few still occasionally leads to particular acts of aggression.

184. Our revenue settlements with such people have been light, and so regulated as to bend them to the soil, and to induce them to give it a preference, as a mode of life, to that of superintending and existing by large herds of cattle, which have lately been brought under taxation, with a view to equalize the contributions to the state of those who now choose to follow this occupation.

185. The assessments of the villages above alluded to, as of those recently established, have been so moderate as three annas a beegah, where twelve annas or a rupee elsewhere have been the rate, or a fourth of the crop in buttee when the nominal half would have been taken, and whole villages have been let out to the proprietors at a fixed sum of from twenty to fifty rupees for one or three years, without reference to its extent or commerce, wholly with the view to draw settlers and to reconcile the people.

186. Thus, at this day, villages originally settled as above, now produce largely, as the following instance of some will shew.

Settlement: Years, 1218, 1219, 1220, 1221, 1222, 1223;
Amount, 700, 1,401, 1,001, 1,630, 1,400, 2,250;

and 4,000 per annum for the following five years: also a pergunnah which in 1218 yielded in detail but 4,240, paid in 1226 Fusly, or last year, 29,300, being in eight years above seven-fold. The same moderate scale of taxation is still maintained, with reference to the extent and the market value of the produce of the land, and the proportion of it which Government would in other quarters be entitled to demand.

187. The utmost watchfulness and caution are requisite with recently established villages and new comers, whether the former inhabitants or perfect strangers; for a real or imaginary pressure on the part of the public officers, or any trifling prejudice, will drive off the cultivators. In some villages in the Hurriana country, excess of drought or heat will render the wells and reservoirs wholly unseasonable, and compel the people either to fetch their water from another village, or to flee elsewhere till the return of the wet weather.

188. Some villages have still remained pretty nearly at their jumma before our time, as in the instance (paragraph 79) of village boorowlee, pergunnah rewaree, of which there have been three settlements completed, for three, five, and ten years, without any augmentation of resources or assessment.

Mocuddims.

189. Prior to the British rule, union of interest and action, as I have explained, were essential and conspicuous in the villages. These were maintained by the delegates or head men, the Mocuddims, who were many or few, in proportion to the extent of the village, its subdivisions, clans, and business. Their qualifications for the office were those which could best advance the interests

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interests of the republic on all occasions: they were referred to in disputes, and constituted or convened punchayets for adjusting differences.

190. In revenue matters, between the interest of the sharers and that of the ruling powers, the predicament of the Mocuddims was frequently very trying and involved much personal suffering.

191. If the Mocuddims acquiesced in the payment of a sum which the proprietors disapproved, they were sure to load them with abuse and reproach. Unless they had displayed the most devoted zeal for the village by undergoing imprisonment, stripes, starvation, &c. and had been reduced to the last extremity before yielding, the sharers were not satisfied.

192. On the other hand, the Native Government having no other tangible persons to deal with, and knowing that, if they did not become responsible, no revenue would be realized, tried every device to obtain their acknowledgment for as large a sum as possible.

193. The Mocuddims were, as I have stated (paragraphs 46 and 47), rewarded by the village and by the Government, separately, for the services performed to each.

194. The constant employment, however, of the Mocuddims, in preserving the internal order of the society and in adjusting its external relations, while the other proprietors were more occupied in their fields and domestic duties, afforded them a degree of knowledge, skill, and ascendancy, that enabled them often to outwit both their brethren and the ruling power for their own aggrandizement. Thus, as I have before said, they would impose a higher jumma than they had agreed for with the public officers, and enjoy the difference; or they would, knowing the aggregate produce of the village, agree with each sharer to receive from him a certain proportion only by buttee of his crops, and take upon themselves all the trouble and responsibility of paying and satisfying the Government, by which means they secured a large profit. On the other hand, they would over-rate to the public officers, the poverty of the village, and exaggerate its determination and power to resist.

195. The authority of the Mocuddims was also at times very oppressive in other respects, and they became a little aristocracy; but, in general, they were the safeguards of the community, and had its welfare at heart. They were necessary to the people, as the only individuals who attend to their interests, and without them the Government could in general effect nothing.

196. Since the introduction of the British authority, the exclusive and paramount sway of the Mocuddims in the villages has been in a considerable degree reduced, partly owing to the passive results of our system and partly from positive causes.

197. The natives have frequently mentioned to me, that the purity and power of the village societies and punchayets have gradually diminished with the familiar establishment of the British rule. On the one hand, they state that they are no longer held by themselves to be their only defence, because they have now neither foreign nor domestic foes to contend against, and because the British Government has provided other modes of dispensing justice; on the other hand, that the influence and authority of the village assemblies and punchayets having ceased to operate from the above causes, and a spirit of independence and individual sufficiency gone abroad, members thereof have become less regardful of their neighbours' opinions, less interested in the general welfare as connected with their own, and more bent upon their private interests. In short, that partly by the necessary operation of the British power, and partly by the distinct tribunals which we have established, the call for political union or civil association has ceased, while individuals, having neither the power nor the interest to exert themselves as formerly, take advantage of their liberty and time to study their own profits.

Internal Village Arrangements for liquidating the public Demand.

198. When the amount of the public revenue has been mutually adjusted between the European officer and the proprietors of the village for the lands appertaining to it, the apportioning of that demand and the realization of it involve

involve the most minute details and lengthened discussions, in order to preserve equality. No one claims in virtue of any right, nor could exert, in effect, any power to dictate. Though superior stratagem or good sense may prevail in leading or determining, all are not qualified for discussion: some will pin their faith to others opinions, and what is openly acquiesced in by those who are prominent characters obtains the confirmation of the whole. Yet during the course of the year, monthly, daily, or hourly, can the matters be canvassed over and over again. If two or three form an idea that this or that should or should not be, the question is either limited to a few and a short debate, or it becomes more and more a matter of general and protracted discussion, as those with whom it first originated may be speedily silenced by the voice of augmenting opponents, or as it acquires advocates in equal numbers on both sides.

199. Thus a question affecting and arising in any the smallest subdivision that is in the village, from whatever cause the creation of that subdivision may have originated, and which now a days it is neither possible nor important to ascertain precisely, such a question in such an acknowledged division, small or large, would be immediately canvassed primarily therein. If the matter should not be adjusted, it would become the subject of debate in the next superior division, as from a thola to a pane, where it would be terminated by general opinion, or carried up to the voice of the village at large.

200. Should a dispute arise in a village which cannot therein be adjusted, the most expert respected men, as the Mocuddims or others of neighbouring villages, are usually called in to give their opinions and decide, and to aid in whatever way be requisite to induce or enforce submission to the general suffrage.

201. I do not mean to say that matters are now conducted exactly as above described, though such is stated to have been the perfect method before the British rule, and still to be very general.

Improvement, as connected with the State of Property.

202. The method by which the sharers do now so evenly apportion the public assessment on each other according to their means, though it may retard a rapid increase of cultivation by individuals, or in particular quarters of the village, yet by no means obstructs that desirable object generally therein.

203. The best soil is always that which is the first ploughed, and if a sharer does not make the best use of his lands, so as to afford what ought to be his quota of the public demand from them, the others will compel him to do so, or to discharge his proportion thereof out of his other funds; or they will cause the land to be tilled, or perhaps cultivate it themselves: with this view an even and progressive improvement is perhaps better secured in this way than were every sharer separated and left to himself to cultivate as he pleased.

204. The more unshaken the former native system, the more perfect is the arrangement I describe; and this is chiefly in those villages where the public assessment has, from whatever cause, remained the lightest, and the interference of the Government officers has been the least. Not that disputes have been less in these villages, for profits, and an earnestness for the equal division thereof, produce much contention, but that the inhabitants have been less interfered with and left more to themselves.

Our Public Officers.

205. As public officers, revenue or police, have meddled with the villages, so more has appeared for them to do. While out of the villages, they do not seem to be wanted in them; yet when they get within, they cannot be dispensed with. The union of the village and the harmony of its parts seems destroyed by the introduction of a power unknown to them. Its entire equality in every respect, and its complete subjection to its own constituted elders, is immediately disturbed and dissolved, by the touch of one string amongst them who is neither their peer nor their choice, and knows neither their individual interests, propensities, nor rights, any more than he cares for or can be affected by their discussions, their displeasure, or their sufferings. The stipendiary looks to another quarter for pay and distinction: his principles of action are uninfluenced by those

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which would regulate the proceedings of the village towards itself; and it is not going too far to add, that his profits are as often coupled with family broils and personal animosities, as the necessity for the continuance of his office depends upon their prevalence and enormity.

Punchaets.

206. The assemblies for determining the village matters were, and still are termed *punchaets*. The number embodied has not been limited. In ordinary cases, one or two Mocuddims or others, friends or neighbours of the party, sufficed. In weighty affairs, or when the party was not convinced, more were called in, and the question would thus proceed till the sense of a majority set the matter at rest.

207. Injustice or partiality are not charged to these tribunals as consequent or general, and it is no weak proof in their favour, that we found a perfect equality amongst the people in rank and fortune. Though some amongst them had more beegahs of land and wealth than others within their society, yet the owners thereof had no proportionate power, nor did excess of either procure any. The chiefs and leaders of the village society, who were the Mocuddims, were of the condition of the sharers generally: They frequently suffered for them, they possessed at times but a small comparative property, and held their situations and ascendancy on the opinion that they were serviceable.

208. When awards were made in the presence and hearing of all, by equals, neighbours, and associates, whose opinions and conduct could not fail to carry great weight with the litigant parties, it is not difficult to imagine their force and the disgrace of resisting them; and, on the other hand, when these judges were all liable to the influence and re-action of the same principles and opinions from the same causes, it is easy to credit the general impression of purity.

209. The determinations of these assemblies, or punchaets, were effectuated by the same body in various ways. By requiring the delivery or giving themselves the possession of the thing in dispute; by selling themselves, or causing the disposal of some of the party's property; or by compelling or effecting themselves the mortgage of land, house, or cattle, and so forth.

210. No instances occur of a proprietor's being driven from the village by the oppression or violence of one, or any number of the other sharers: on the contrary, it is observable that they tender each other the most friendly and essential aids when in distress. They will supply cattle, till the land themselves, contribute money when a sharer has been really unfortunate, and they will assist him in the disposal of his produce, in providing seed, bullocks, and implements, should they be satisfied with him. This feeling, as I have before stated (paragraph 23), is extended to the widow and necessitous family of a deceased sharer, and its effects scarcely surpassed.

211. On the other hand, the sharers will not spare one whom they do not think well of. They will not relieve him: they will compel him to pay his quota by every means, and force him to mortgage or sell, perhaps, his cattle and lands.

212. I have not been able to discover myself, nor do the proprietors seem disposed to believe, that our tribunals, whether revenue or judicial, are better calculated to secure them their shares and rights, than the awards of their own brotherhood; and I am, with the natives, greatly inclined to the opinion, that it would be the best plan to leave the proprietors to adjust their differences in their own way in such cases.

213. There is no doubt that apprehensions may be entertained of occasional partiality or dishonesty in their assemblies, which may injure or oppress a suitor; but can we say that the same consequences do not result from false information to us or our incompetency? As I have already stated, flagrant abuses could scarcely have place when the matter was discussed in the hearing of the inhabitants, to whom the points at issue had or would become familiar, and whose opinions could not fail to influence the personal feeling and conduct of those who pronounced awards.

214. No appeal, under any circumstance, from a village decision to our tribunals would be the most pleasing to the community, as also the certainty that

that no person in any way connected with the award could, with relation thereto, be called before us.

215. The proprietors, if left to themselves, do not originate the apprehension of any serious insurmountable difficulty as to the execution of their awards. They have manifested more astonishment at the obstructions which I have supposed (as the non-conformity of a party, his obstinacy, and efforts to defeat the award), than alarm on this head. They seem to be sensible of a kind of awe and authority, that rest on the opinions and will of the society, which no ordinary person would disregard or attempt to contravene.

216. It is, however, to my mind, more than probable that embarrassments would arise; yet I am disposed to believe that the proprietors will be able to suggest the most suitable remedies, and should the power of Government be as seasonably withheld as granted, the course of justice may be, in this way, as pure and satisfactory as by any other method.

217. Punchaets sprung up and proceeded from the people themselves. To be as they were before this must still be the case; and to bring matters to this predicament, the villagers must be perhaps left to feel, as formerly, the weight and the necessity of looking to and taking care of themselves. The late Government had no concern in the tribunals of punchaet, they formed no part of their studied jurisprudence: they arose, on the contrary, from the absence and want of legislation, and we cannot preserve their original integrity but by letting them, as heretofore, rest with the people. An attempt to regulate by rules and forms, what never knew either, would be a metamorphosis, and so distort that which was beneficial, as perhaps to render it pernicious in the extreme. Spontaneous action was the characteristic of punchaets, and so it must now be, if its effects, as formerly, are contemplated.

218. It is true, however, that these village societies did exist, that punchaets did regulate all matters connected with their security and rights; and these facts supply, perhaps, as safe a foundation to work upon, as any speculative arguments or results that can be furnished from our old provinces.

219. When endeavouring to discover the precise rules, exceptions, customs, privileges, the code, or the practice, in short, which have kept these societies in subjection and good fellowship, I have filled pages, and tired my patience with the notation of particular cases and awards, verbally communicated to me; but they have each been so diversified in procedure and result, according to such a multiplicity of minute, strange, and particular points, that the only safe conclusion was, that the matter in question had been turned and tossed about in every way, and that if truth had not been elicited and facts ascertained, all investigations and trials must be impenetrable labyrinths and useless undertakings.

Mocuddim's Office.

220. The office of Mocuddim has been described. It was the principal post of honour, influence, and advantage in the villages, and upheld by the Government. The officers were rewarded, both by the brother sharers and by the ruling power, for the services they performed to each. Their instrumentality, since the introduction of the British Government, in adjusting the village settlements and in collecting the public revenue, has also been noticed; but as neither the other sharers nor Government have felt the same indispensable necessity for them as formerly, their trust, authority, and agency, as well as their personal advantages and distinctions, have nearly ceased.

221. The sharers no longer dreading violence, have felt the authority of the Mocuddims as a restraint, while the Revenue officers discovering the impositions that had been practised, were convinced the office might be dispensed with. Both parties were quickly sensible of the annoyance to which they were respectively subjected, while relief was easy and instant: but whether on a more comprehensive scale the exceptions to the office might not have been obviated, and whether its advantages have been fully weighed, are perhaps questions yet undecided,

222. Viewing the affair with reference only to the frauds occasionally committed on the sharers and Government, their quarrels amongst themselves for

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for the mocuddimy allowance, the saving that would accrue of five or ten per cent. on the village jumma, and the diminution of their baneful influence, there may be objections to the Mocuddims; but dwelling upon other direct advantages and collateral consequences, which appear in this paper and will be further noticed in my judicial report, I am strongly impressed with the utility of the office.

223. In consequence of no certain allowance, as formerly, being now attached to the office, many of the old Mocuddims have ceased from gratuitous trouble, whilst others for the destruction, or with the hope of getting something hereafter, have stood forward.

(Sic Orig.)

224. To grant, as heretofore, the mocuddimy allowance of a per-centage on the revenue, or a fixed sum at each harvest or annually, and to leave the office as formerly open to all of the sharers, would perhaps be the simplest, safest, as well as the most antient mode of upholding it.

225. In addition to the Mocuddims of each village, one of this class chosen from the whole to superintend several villages would complete that local system of management which would most please the natives, and to me seems quite sufficient. This Zillahdar (the name he is known by here) would be the direct and efficient channel of communication between the villages and the Government officers, and with the aid of the Canongoes and Mirdahs, &c., the European officer could never want for channels of information, nor means to effect, in the mildest and most congenial manner, whatever was requisite. I have seen several men who have been, and some who are still employed as Zillahdars. Their intelligence, their influence with the villagers, and the confidence of those reposed in them, leave little doubt in my mind of the justness of the general belief, that they are far the most preferable persons to employ.

226. When on tour in the interior of this territory, I frequently talked to the proprietors as to the effect of making a separate settlement with each for the proportion of his own share. Some few, who would be immediate gainers by the arrangement, or convinced they would be so, appeared to favour the suggestion, but by far the greater majority rejected it as pernicious. Many felt a degree of apprehension, tantamount to the losing of their friends and neighbours. They were convinced that all fraternity and ties in the village would be dissolved, and could discover nothing but distress and ruin as likely to result from such a measure. Others thought it to be impossible for the officers of Government to settle with each proprietor, to keep running accounts with him and watch him separately. Then there was a difficulty started, as to how the lands should now be divided, and an equitable proportion of jumma assessed, as some shares were fully, others indifferently peopled and cultivated; and what was to become of waste and common lands attached to the village, as jungle and pasturage? In short, there were so many and serious objections urged, that I ceased latterly to discuss the plan.

227. The advantages of assessing the village at large with the consent of the proprietors, of allowing them to divide the demand amongst themselves, and of leaving them to make their own convenient arrangements for the realization of it, are so many and obvious, and to my judgment so superior to the idea of separating each sharer and apportioning his quota of the public jumma accordingly, that I do not think it requisite to dwell further upon either question.

Conclusion.

228. It may be expected that I should now suggest some rules for the future conduct of the Revenue department.

229. When I attempt to describe the minutia of the native system more particularly than I have done, or the plan that has been followed since the introduction of the British power, I am unable to speak with precision or satisfaction; and when I look to the formation of rules for the future, I am in like manner embarrassed.

230. There is nothing written or recorded as rules or codes touching either the late or present system, though there are intelligible and distinguishing principles which have more or less influenced each. Yet these are rather to be gathered

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gathered from events; and if these events, or present state of things, will bear examination, and with reference to a more definite and formal method of administration, as in our old provinces, furnish a favourable comparison, there is at least enough to warrant some hesitation.

231. The observations that will appear in my judicial report will also frequently bear upon the revenue system, and I beg to refer to it for several remarks that would otherwise be here introduced.

232. It would be no difficult matter for me, though I conceive it would be unnecessary for the information of Government, to add to this already too lengthened paper, by stating what printed Regulations of the Revenue Code, if introduced into this territory, would prove useless, harmless, hurtful, or beneficial. The detail which I have given in this report will, I trust, furnish the surest ground for speculation and determination on this important question. The subject is so diversified, that without being drawn to an object, I might occupy myself and Government in unnecessary discussion, and I will, therefore, refrain from entering on any of the topics suggested by the occasion, till it may please Government to call for my sentiments on any particular point.

233. I will, however, add the following remarks by way of conclusion.

234. From what has been stated in this paper, it will readily occur to those acquainted with the printed code for the other provinces, how very inapplicable to this territory many of the enactments would be. To instance, merely, as affecting the vital interests of the agricultural community, those respecting butwarras (or subdivisions of estates), and as to sales of land for the recovery of the public revenue.

235. Suppose a dissatisfied or turbulent sharer, with whatever view of advantage to himself or annoyance to the brotherhood, and wrought upon by the intrigue of a foreigner desirous of acquiring proprietary right, to sue for a butwarra, a deadly blow would instantly be given to the immemorial constitution of the village: but would the sharer be then better secured than he now is in the enjoyment of his property?

236. In the second case, would the liability of the land of the sharer to be sold by Government for a balance better tend to prevent the arrear, than the present internal arrangements which I have endeavoured to describe?

237. Would, in either case, the interests of proprietors by butwarra, or the security of the public demand by sale be more substantially augmented? Would it, in short, be more for the welfare of the land-owners to render them divided, single, and unsupported, rather than associated, attached, and assisting each other? The first is, perhaps, to break up security and to act contrary to the laws of nature, while the latter coincides with that order of things which has rendered mankind necessary to each other.

238. It may be said, that it is a prejudicial restraint not to allow every one free liberty over his own property; but is not this property in this territory identified with that of others? Every sharer has inherited his patrimony in a qualified manner, and has had no power over it, hurtful or contrary to the will of his neighbour or the community.

239. It is a point of great nicety and difficulty to legislate for people so widely separated from us, and who have lived under so different a dominion. The utmost subjection and liberty are the opposing characteristics. It is as dangerous hastily to offer the latter boon to the natives, as it would be impracticable to reconcile the European mind to Asiatic despotism. A gradual and easy amelioration is likely to prove the most humane as well as certain: the people will then neither suffer from their own wild indiscretions, nor by our eagerness to make them sensible of blessings, to which neither their habits nor thoughts have yet been sufficiently trained. Let general maxims, therefore, continue to direct as they have done, and let experience and necessity dictate the occasion and the wisdom of greater precision; and, above all, let the state of things be fully understood and weighed before new rules are formed. I shall, therefore, only suggest:—

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1st. That the village societies be maintained.

2d. That they be left to make their own batch, or adjustment of the public assessment upon themselves.

3d. That they be left to decide their own disputes.

4th. That the office of Mocuddim be maintained.

5th. That an allowance be continued to the Mocuddims.

6th. That the Mocuddims be continued as the channels of communication between the Revenue officers and the villagers.

7th. That village assemblies or punchayets be maintained.

8th. That Zillahdars be continued over a certain number of villages.

9th. That our Revenue officers, as Tehsildars, Mootsuddies, &c., interfere as little as possible with the internal arrangements of the villages; and

10th. That the same principles of administration be continued, namely, good sense, good intention, and integrity, on the part of the European officers.

I have, &c.

Commissioner's-Office, Delhi, 28th April 1820.

(Signed) T. FORTESCUE, Civil Commissioner.

EXTRACT REVENUE LETTER *to* BENGAL,

Dated the 29th September 1824.

(Department of Ceded and Conquered Provinces.)

Revenue Letter to Bengal, 29 Sept. 1824.

Ceded and Conquered Provinces.

26. We have carefully perused the proceedings to which you have called our attention in the paragraphs noted in the margin,* and we are happy to find in them so much to approve. We shall, at first, advert to the proceedings connected with the Revenue administration of the recently acquired district of Ajmere. We discover in Mr. Wilder's arrangements great earnestness to promote the public interests, but we do not feel sufficient confidence in the knowledge which, at so early a period after his appointment, he could have acquired, of the resources of the district and the circumstances and interests of the people, to induce us to place reliance in the measures which he has recommended for the rapid augmentation of the public assessment. We find that the revenue derived by the Mahrattas in 1225, the last year of Scindiah's administration, from the kalsah lands, amounted to Rupees 1,15,060, and that in the following year (1226), being the first of our management, the Superintendent formed an annual settlement with the holders of the kalsah villages for Rupees 1,59,384, being an increase of Rupees 44,324.

27. It would appear that, in consequence of the favourable state of the season, this increased demand had been realized without inconvenience, and that Mr. Wilder had therefore been led to conclude a triennial settlement with the Zemindars of the kalsah villages for the years 1227, 1228, and 1229, at an augmented jumma in 1227 of Rupees 1,79,457, in 1228 of Rupees 2,01,691, and in 1229 of Rupees 2,19,303.

28. When your Government received from the Resident at Delhi the settlement account for confirmation, you very properly intimated in Mr. Mackenzie's letter to Sir David Ochterlony, dated 21st January 1820, that although the information furnished by Mr. Wilder in regard to the extension of cultivation was very gratifying, yet that great care should be taken not to repress the reviving spirit of industry, or to check the accumulation of agricultural capital by any sudden augmentation of the public demand. The other

* Letter from, dated 30th July 1819, paragraphs 75 and 76; also letter, 1st August 1822, paragraphs 136 to 151, and 184 to 187.—Revenue Administration of Delhi and Ajmere.

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other observations and instructions contained in Mr. Mackenzie's letter we consider as highly valuable. We think it would be of advantage, to direct the Superintendent to ascertain and report the extent and nature of the lands held on jagheerdarry and other tenures, and the rates of assessment which prevail within the lands held at a fixed jumma, because any considerable enhancement of the public demand in the kalsah villages, even if it were in itself desirable, might defeat its own purpose, by inducing the Jagheerdars, where they may be lands within the jagheer villages which they can appropriate to strangers, to procure cultivators from the kalsah villages, by offering them lands on more favourable terms. This is an inconvenience which has of late years been extensively felt within the territories of Fort St. George, and which it will require all the experience and practical wisdom of that Government to remedy. The first step which they have adopted has been to lower the jumma in the unassigned lands.

29. The admission contained in the report received from Mr. Wilder, dated the 9th January 1821, in reply to Mr. Mackenzie's letter of the 21st January 1820, proved the correctness of your opinions, as to the consequences likely to result from the sudden augmentation of the public demand. Your instructions to the Superintendent, under date the 20th February following, to relinquish the balances which had arisen on the demand for 1227, and to limit that for 1228 to Rupees 1,59,764 (nearly the amount which had been realized in 1226), and to extend the settlement on the same terms for a period of five years, namely, until the expiration of the year 1223, have our entire concurrence. We feel great confidence, that the important objects of inquiry, to which the attention of the Superintendent was pointedly called in Mr. Mackenzie's letter of 20th February 1821, will have procured from that officer a body of valuable information, and that the public spirit and zeal which appear to have influenced Mr. Wilder's proceedings will be productive of important benefits to the public interests confided to his charge.

30. In transferring the duties formerly entrusted to the Resident at Delhi to the Civil Commissioner, you very properly determined not to disturb "the "system of revenue management hitherto pursued in regard to the territory "under his authority," and required from that officer full information with regard to the revenue administration, the rights, tenures, and interests of the several classes connected with the soil, and with regard to the miscellaneous branches of the revenue, but more particularly the department of customs.

31. In compliance with the instructions contained in Mr. Mackenzie's letter dated the 2d April 1819, communicating to the Civil Commissioner the resolutions of Government of the same date, Mr. Fortescue submitted to you a detailed report on the general revenue administration of the territory under his charge, dated the 20th April 1820, and also a detailed report, dated 22d July of the same year, on the subject of the customs and other duties levied within the Delhi territory.

32. To these highly important and valuable documents you have called our attention in paragraphs 184 to 187 of your letter dated 1st August 1822. We have carefully perused these reports, and are satisfied that the generally favourable view which they exhibit "of the practical results of the system "which has hitherto been followed in the management of the Delhi territory," entirely justified you in hesitating to introduce "any change, even where the "present system might theoretically appear open to objection."

33. We shall not, at present, enter into any detailed observations upon the information contained in these reports, but shall only advert to such points treated of in Mr. Fortescue's Report of the 28th April 1820, as appear to us to be of the greatest importance. Mr. Fortescue mentions a species of contractor, or farmer, employed by the Zemindars who have made engagements with Government. This contractor, who is called Kutkunnadar, agrees to pay the Government assessment and to afford a certain proportion of the crops to the Zemindars, taking the charge of collecting and all risks upon himself. Having some capital, he is able to compensate the loss of an unfavourable with the gains of a favourable year, which the Zemindars, here generally improvident and poor, are seldom in circumstances to do. This is an arrangement which affords

convenience

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convenience to the Zemindar and facilitates the collection to Government. It is true that Mr. Fortescue was of opinion, that the Kutkunnadar could "do "no injury to the proprietors by attempting to raise balances against them, "with the view of purchasing for himself and others their shares, because the "state of property precluded the possibility of such an occurrence." We should, however, rather suppose that the nature of the arrangement between the proprietors and the Kutkunnadars would obviate the occurrence of any demands on account of balances, because the arrangement merely provides that the Kutkunnadar is entitled to a certain share of the crop, and whether that share be equal or not to meet the public demand which the Kutkunnadar has agreed to pay, he can have no further claim upon the village Zemindars after he has received possession of the stipulated share of the produce. The Kutkunnadar, in fact, trusts to the average of seasons for his profit, and provides from the surplus of a good year for the deficiency of a bad one.

34. It, however, occurs to us, that some of the objections apply to this arrangement which belong to the plan of farming the public revenue. Were the demand upon each individual exactly defined, and the administration of justice sufficiently good to afford the poorest of the people an easy and speedy remedy against every instance of exaction, there would be no danger, and considerable advantage in the system of farming. Where the demand, as in India, is far from being sufficiently defined, and the administration of justice is too imperfect to afford a remedy to the poor man, the abuses which would arise from the farming of the revenues have always induced us to abstain from any general introduction of that system. We think it highly necessary, therefore, to direct your attention to this novel method of farming, and to require that exact inquiry be made into its operation, and whether sufficient securities exist against exaction on the smaller cultivators for the benefit of this class of middlemen.

35. Mr. Fortescue makes an observation which is of so much importance, that we think it necessary to point it out to your attention. "The natives," he says, "have frequently mentioned to me, that the purity and power of the "village societies and punchayets have gradually diminished with the familiar "establishment of the British rule. On the one hand, they state that they "can no longer hold by themselves to be their only defence, because they "have now neither foreign nor domestic foes to contend against, and because "the British Government has provided other modes of dispensing justice. On "the other hand, they state that the influence and authority of the village "assemblies and punchayets having ceased to operate from the above causes, "and a spirit of independence and individual sufficiency gone abroad, the "members have become less regardful of their neighbours' opinion, less "interested in the general welfare as connected with their own, and more "bent upon their private interests." Mr. Fortescue, however, in another part of his report, states that the proprietors "manifested more astonishment at "the obstruction which I have supposed (as the non-conformity of a party, "his obstinacy and efforts to defeat the award) than alarm on that head. "They seem to be sensible of a kind of awe and authority that rest on the "opinions and will of the society, which no ordinary person would disregard "or attempt to contravene."

36. In consequence of your resolution of the 14th February 1822, to abolish the separate jurisdiction of the Civil Commission in the Delhi territory, and to annex that province to the territory under the authority of the Board of Commissioners in the Western Provinces, the Board being increased from two to three members to be stationed at Delhi, and the judicial and revenue powers of the Civil Commissioner being transferred to the Board, a very favourable opportunity will be afforded of appreciating the comparative advantages and disadvantages of the opposite systems of civil administration prevailing on the left and right banks of the Jumna. To this important object we cannot too earnestly call your attention, and we trust that the Board of Commissioners will be enabled to furnish you with such a body of information, as will very materially aid you in determining on the propriety of either simplifying the rules which prevail within what you aptly term "the Regulation Provinces," subject to the Board's authority, or of introducing any modifications in the judicial and revenue system of administration in the Delhi territory.

37. With

37. With respect to Mr. Fortescue's valuable and interesting report, dated the 22d July 1820, on the subject of the customs, sayer, and town duties, levied in the Delhi territory, we have only to express our concurrence in your opinion, that in regard to the sayer duties a considerable change is essentially necessary. We also highly approve of your determination to avoid introducing a system similar to that which prevails within the Regulation Provinces, until you shall be enabled to appreciate the probable consequences of the change under the local peculiarities of Delhi, and the modifications which may consequently be requisite.

Revenue Letter to Bengal, 29 Sept. 1824.

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EXTRACT REVENUE LETTER *from* BENGAL,

Dated the 17th July 1818.

146. On the annexed date * your Honourable Court will find recorded a report from the Board of Commissioners in Behar and Benares, in which they have entered at considerable length into a discussion on the difficulties which must attend all attempts to fix the rates payable by the Ryots, and the evils which would, in their judgment, result from their success.†

Revenue Letter from Bengal, 17 July 1818.

Fixed Rates of the Ryots.

147. We are abundantly sensible that the task of ascertaining and securing the rights of the inferior classes of the agricultural population is one of the utmost difficulty, nor can we be confident of success where all preceding Governments have failed; still, however, we hope that the obstacles which have hitherto opposed the endeavours of Government in favour of that interesting class of our subjects may be overcome by firm and persevering exertion. The doctrine which it is the chief object of the report in question to support, *viz.* that the prosperity of the country will best be attained by the annulment of all the prescriptive rights possessed by the resident Ryots, might be consolatory under past failures; but with the persuasion we entertain, both of its unsoundness in point of general policy and of the injustice of acting upon it, even though better founded, we shall not, of course, relax our efforts for the attainment of the above important object.

148. We shall not now enter into any detailed explanation, either of the arguments used by the Board of Commissioners in the report in question, nor of the observations and orders which we deemed it proper to communicate to that authority in reply.

149. The discussion appears to be of importance, not only with reference to the immediate question from which it arose, but also because we have reason to believe, that the same misapprehensions into which the Board has fallen, in regard to the design of the existing system of law applicable to the landlord and tenant under the Presidency, has been extensively entertained. It is with a view to this circumstance, chiefly, that we now bring the subject to the notice of your Honourable Court.

EXTRACT REVENUE LETTER *to* BENGAL,

Dated the 9th May 1821.

Letter from, dated 17th July 1818, par. 146 to 149.—Reference to, and observations upon a report from the Board of Commissioners in Behar and Benares, setting forth the difficulties of securing by pottahs, as directed by Government, the interests of the Ryots on the lands, the property of Government, ordered for perpetual settlement.

49. " Being doubtful," say the Commissioners, " whether we fully understand those parts of your orders " which direct the distribution of pottahs in all future " settlements of landed estates, we take the liberty of " requesting your further commands on the subject. The " doubt which has arisen in our minds is, whether your " orders refer to the *form* only, or both to the *form* and " *rates* of such pottahs. If the former only, we cannot " anticipate any difficulty in executing your orders; but " if,

Revenue Letter to Bengal, 9 May 1821.

* Revenue Consultations, 10th July 1817, Nos. 23 and 24.

† This subject is fully considered in Sir Thomas Munro's Minute of the 3d August 1825.—See Madras Revenue Selections.

Revenue Letter to Bengal, 9 May 1821.

Fixed Rates of the Ryots.

" if, as we are more inclined to believe, your commands refer to the latter, " their real execution appears to us so arduous and difficult, and their operations, as they may affect the permanent interests of both Government and " the public, so questionable, that we trust we shall stand excused, in adverting " both to the obstacles which we apprehend would interpose to counteract " such an undertaking, and to the evils which would be likely to flow from it, " were it to be effected."

50. The purport of this document you correctly describe in the following words: " The doctrine which it is the chief object of the report in question " to support, is that the prosperity of the country will best be obtained by " the annulment of all the prescriptive rights possessed by the resident " Ryots." This is the more remarkable on the part of these Commissioners, as in the third paragraph of that very report of theirs they say: " It is " almost superfluous to observe, that in the discussions prior to the decennial " settlement, it was allowed that the Ryots had vested rights in the lands, and " the Revenue authorities were especially enjoined to secure them in them." The annulment of all those rights, therefore, is, or would be, the most extensive act of confiscation that ever was perpetrated in any country. This is a subject of immense importance, and we are happy to see that you have not passed it over lightly.

51. This doctrine, *viz.* " that the prosperity of the country would best be " attained by the annulment of the prescriptive rights possessed by the " resident Ryots, might," you observed, " be consolatory under past failures;" but you at the same time expressed the persuasion you entertained, " both of " its unsoundness in point of general policy, and of the injustice of acting " upon it even though better founded:" and you added, " we are abundantly " sensible, that the task of ascertaining and securing the rights of the inferior " classes of the agricultural population, is one of the utmost difficulty, nor " can we be confident of success when all preceding governments have failed. " Still, however, we hope that the obstacles which have hitherto opposed the " endeavours of Government in favour of that interesting class of our subjects, " may be overcome by firm and persevering exertion." With these sentiments, it appears to us surprising that you should, in any case, great or small, while you remain in so much professed ignorance of what is proper for you to do, precipitate that irrevocable settlement, which, for aught you know, may hereafter preclude you from the very means essential to your end.

52. We need not inform you, that we have perused the report of the Commissioners and your reply to it with peculiar attention. The latter document, we are happy to add, with no ordinary satisfaction, on account both of the sentiments which it expresses and the ability with which it is drawn. The report of the Commissioners divides itself into two parts. In the first, they maintain the proposition, that the rights of the Ryots, though expressly acknowledged at the time of forming the permanent settlement with the Zemindars, are now abrogated in all the provinces subject to that settlement, and that this has been the necessary effect of Regulations which have been passed by your Government since that settlement was made: in the second, they endeavour to prove that it would not be good, but extensively mischievous, to fix the rates payable by the Ryots.

53. In regard to the first of these affirmations, it does not appear to us that your proposition contradicts it. What you maintain is, that Government never *intended* to abrogate those rights, and that the reservation contained in Regulation I of 1793 leaves it entirely open to Government to adopt any such measures as may appear necessary for maintaining and protecting them. This is unquestionably true; but so also, practically at least, is what is said by the Commissioners. The construction which the Commissioners apply to the Regulation V of 1812 is, that it left no rights to the Ryots; and this, it appears to us, is admitted by yourselves. "The rules," you say, "contained in Regu- " lation V of 1812, afford, it may be feared, a very insufficient remedy for the " defects of former enactments, and those especially by which the direct inter- " ference of the officers of Government, in settling the form of pottahs to be " granted and received by the Zemindars and Ryots, is superseded, and the " Zemindars and their tenants left to settle the terms on which the latter

" are

" are to hold their lands, have, it may be feared, been frequently misun-
" derstood."

Revenue Letter to Bengal, 9 May 1821.

54. But though we must agree with the Commissioners, that where the Zemindar is left to settle as he pleases with the Ryot, all rights in the land on the part of the Ryot are actually and for the time extinguished; yet we do most fully agree with you, that Government did not, by that enactment, bind itself to sacrifice for ever the rights of that numerous and valuable class of its subjects, or even to abstain from retracing that very step, if it should find, upon consideration and experience, that it was a false one. This enactment was no part or condition of the permanent settlement; it is, therefore, revocable, and ought not to be maintained, if found to be inconsistent with that protection of the Ryots in their rights, and from those arbitrary exactions, which did form, in principle at least, a part of the permanent settlement, and is the foundation, as it were, on which your revenue and judicial system professed to be built.

Fixed Rates of the Ryots.

55. The second proposition of the Commissioners, that to *fix* the rates of the Ryots would be exceedingly mischievous, is founded on the assumption, that to give the Ryots more than the bare and miserable subsistence allowed them by the Zemindars would not make them more happy; but, as they are indolent and improvident, would only render them less productive; and that, happily for the country, the profit left by the permanent assessment on the land " had not exclusively centered with the Ryot, which it must chiefly have " done had the original intentions of its authors been enforced." It is assumed that the Zemindar, on the other hand, is a man of a very provident disposition; and " by allowing him," they say, " to derive a fair profit by enhanced rents, " a strong excitement would be given to the extension of the cultivation. " Capital would be employed in the mode most conducive to augment the " wealth of the country, while the advantages attendant on industry would " be more generally promoted: new channels of abundance and riches would " be opened, &c." All this magnificent promise, you may observe, is founded on the two suppositions, that the Zemindars in India are a provident productive class, and that the Ryots are the reverse; and on no better foundation than this do Messrs. Rocke and Waring place the conclusion, that all the prescriptive rights of the Ryots ought to be annulled. We desire to record our satisfaction at the following part of your reply. " The Vice-President in Council is little " disposed to believe that any rules will be required to guard against the exten-
" sion of too great advantages to the Ryots: still less can he for a moment " admit the position, that the native of India, by a strange perversity of nature, " requires the stimulus of misery to goad him to exertion, and that he must " for ever remain insensible to the benefit, however great and manifest, which " industry holds out to him. The influence of such an opinion must extend " far beyond the question now under discussion, and would, in fact, destroy " all hopes of the moral improvement of the people. It appears, however, to " the Vice-President in Council altogether at variance with the acknowledged " principles of human nature. In point of fact, too, the experiment has never " been tried. On the contrary, it may be much more justly said, that the " characteristic indolence and imprudence of the Indian peasantry are the " necessary results of the circumstances of their situation; and it would be " unreasonable to expect the efforts of industry or the cares of prudence, from " persons who cannot but feel that the laws are insufficient to protect them in " the enjoyment of the fruits of the one, and still more to secure them the more " distant advantages of the other."

56. You had, indeed, express and decisive experience to which it lay with you to appeal. There is scarcely any fact to which there is more frequent testimony in your records, than the improvidence and prodigality which characterize the Zemindars. On the subject of their inattention to the improvement of their estates, the following declaration of Mr. Ernst, in his answer to the questions which were circulated in 1801, may serve as a specimen of the body of evidence which fills your records. " I have never seen or heard of a " Zemindar in Bengal who took any measures for the improvement of his " estate on a large and liberal scale. Landholders do not carry their views " beyond granting waste land on the terms which are customary in the " pergunnah;

Revenue Letter to Bengal, 9 May 1821.

"pergunnah: they hardly ever encourage cultivation, by digging a tank or "making advances to the Ryots."

Fixed Rates of the Ryots.

57. The words of the Board of Revenue are these: and we cannot observe how directly the sentiments they express stand in opposition to those maintained by Mr. Rocke on the same subject, in the report now under immediate attention. "With respect to the observation of the Collector, that the Talook- "dars have expended large sums of money in bringing the lands into a pro- "ductive state, we are induced to think he is misinformed on that point. The "Ryots generally clear and cultivate the lands at their own expense. The "period of exemption from rent may, in some instances, exceed that specified "in the Talookdar's grant, but the burthen of expense, generally speaking, "falls on the Ryot." With respect to the actual situation of the Ryot in the permanently settled territories, you justly observe that "the records of Go- "vernment contain numerous representations of the oppressed and miserable "condition to which they have in many cases been reduced."

58. The inference made by the Commissioners, that because it is very difficult to protect the rights of the Ryots, therefore, the rights of the Ryots should be annulled, you have answered with great propriety. "That ob- "stacles," you say, "will be opposed by the Zemindars to any measures "calculated to protect the Ryots from their oppressions, appears extremely "probable. These obstacles, however, the Vice-President in Council would "hope may be overcome by firm and persevering exertion on the part of the "officers of Government; and though it is, undoubtedly, in every respect, "desirable that the work of reform should be gradual, we can scarcely anti- "cipate, from the causes noticed in your letter, inconveniences at all commen- "surate with those which have been so long experienced from the indefinite "state in which the rights of the inferior classes of the agricultural population "have hitherto been left. The Vice-President in Council cannot at the same "time but feel, that so long as the rights of that class shall remain unprotected, "the British Government must be considered *to have fulfilled very imperfectly "the obligations which it owes to its subjects.*"

59. A great part of the stress of that argument of the Commissioners which is drawn from the assumed inutility of attempting to protect the Ryots, rests, we perceive, upon the point of *fixing*, that is, rendering perpetual the rates of the Ryots. This argument, insufficient as it is, applies to you only, who on this occasion prescribed the permanent settlement; not to us, who, so long as we remain without the means of knowing how to protect the rights of the several classes of the people, should on that account alone desire that all irrevocable settlements may be avoided. We have, in our former despatches, directed that no such settlements be formed in the Ceded and Conquered Provinces without our previous sanction; and we now direct, that you consider those instructions also applicable to all cases, in which you may not be precluded by the permanent settlement.

60. We are certainly most desirous, not only to see the Ryots duly protected in their rights, but also to see them thrive and prosper; for upon this, more than upon any thing else, depends the welfare and improvement of the country; but we cannot discover the necessity of fixing in perpetuity the rates payable for the land in their occupation, or in other words, of limiting for ever the amount of revenue derivable by the state from the land, which in an Indian country constitutes the grand source of public supply, from whence to administer to the necessary wants and exigencies of the public service.

61. We have already expressed our satisfaction at the sentiments contained in your reply to the report of the Commissioners in Behar and Benares, and the ability with which it is written, and we have read, with more than ordinary satisfaction, the following paragraphs of it: "The Vice-President in Council "is especially anxious that the Revene Boards should constantly bear in mind, "that their duties are by no means fulfilled in the mere execution of the "existing laws or orders of Government, that their obligations, as the advisers "of Government, embrace a much wider range, and that to them Government "must chiefly look, in matters of revenue, for an accurate knowledge of the "practical effect of the laws, and for the suggestion of such measures as may

"appear

" appear necessary for correcting the defects of the existing system, or for " securing the benefits which it may, where duly executed, be calculated to " afford. It is, indeed, above all things important, that Government should " not remain in ignorance of the extent to which its institutions fall short of " accomplishing the ends for which they were framed." Had these wholesome and enlightened principles been enforced upon the public Boards, and the public officers connected with the internal administration of the country, in past years, it would, we are satisfied, have obviated many of those miscarriages and failures in the system and principles of your Government, and in the executive administration of them, to which you have of late become so deeply sensible.

Revenue Letter to Bengal, 9 May 1821.

Fixed Rates of the Ryots.

EXTRACT REVENUE LETTER *from* BENGAL,
Dated the 1st August 1822.

Letter to, dated 9th May 1821, par. 49 to 61.—Relative to the adjustment of the rates of rent payable by the *Ryots, issue of pottahs, &c.*

107. We have derived much satisfaction from the full explanation which you have afforded to us, in these paragraphs, of the sentiments entertained by you on the important subject of the adjustment of the rates of rent payable by the Ryots. In general, those sentiments concur entirely with the views by which we have ourselves been guided. As to the partial operation of the laws applicable to the Lower Provinces, it must, we imagine, be generally admitted, that they have been unfavourable to the interests of the inferior classes of tenantry. But it is, nevertheless, important to observe, that the uniform design of the legislature has been very different, and that there is nothing in the laws, when duly considered, calculated in the slightest degree to bar the Government from the adoption of such measures as it may see fit to adopt, with the view of securing the Ryots. We have on this head nothing to disavow and nothing to undo. The insufficiency of the existing rules must, indeed, be declared; but the aim and object of Government has been uniform, and the declaration of past failure affords the best ground on which to found the adoption of further measures, calculated to secure the desired end.

Revenue Letter from Bengal, 1 Aug. 1822.

108. With respect to the precise measures to be adopted, it is not so easy to come to any determination; for the evil exhibits itself in a vast variety of forms and in a countless number of individual cases. Much good, however, will result from the distinct declaration of the principle; and means being now taken regularly to record the result of judicial decisions with reference to the mehals and villages to which they apply, we trust that much information, calculated to fix the mofussil jummabundy, will thus accumulate; to which will be added the more detailed, though, we fear, less authentic information of the Canongoes and Putwarries.

109. In the Ceded and Conquered Provinces, our separate despatches relative to the settlement will shew that we design, as far as practicable, to adjust, through the agency of the Collectors, the rights and interests of every Ryot in every village as it may be settled, and specifically to define the rights of the Zemindars, with reference to the mofussil jummabundy so made. The existence of the permanent settlement in the Lower Provinces does not, in our judgment, oppose any legal bar to the adoption of a similar course there, if we can command a sufficiency of fit instruments and the scheme be generally deemed expedient; for Government, in limiting its demand, specifically reserved the option of such an interference: and if the Zemindars have themselves failed to assess their Ryots and to issue pottahs on equitable terms as provided, such an interference would require no other justification, than the proof that it could be expediently exercised.

110. As soon, therefore, as the Regulation relative to the settlement of the Ceded and Conquered Provinces is published, we propose consulting the Revenue Boards on the expediency of enacting such rules as may enable the Revenue authorities in the Lower Provinces, under proper restrictions, to make a mofussil settlement with the cultivators of estates held subject to a fixed

Revenue Letter from Bengal, 1 Aug. 1822.

fixed jumma, or free of assessment, on behalf of the Sudder Malguzars or Lakerajdars.

Fixed Rates of the Ryots.

111. The subject, however, is so difficult and important, and the magnitude of the work to be performed is so strongly in contrast with the extent of the machinery we can apply to its accomplishment, that we must entreat your indulgence, if we shall appear unnecessarily to postpone our final determination. We need not assure you, that the matter will continue to command our most anxious attention.

112. There is one point in the discussion contained in the paragraphs now under reply, which it may be proper distinctly, though briefly, to notice. Your Honourable Court would appear to consider the permanency of the rates according to which the Ryots rents are adjusted, as a consequence merely of the permanency of the Government jumma. We confess we are not prepared to assume such a principle.

113. We freely, indeed, admit that, even though the Ryots of Bengal had possessed no right of holding their lands at determinate rates, considered in their relation to the sovereign, it was unquestionably competent to the Government, in fixing its own demand, to fix also the rates at which the Malguzar was to make his collections; and it was, we think, clearly intended to render perpetual the rates existing at the time of the perpetual settlement. The intention being declared, the rule is, of course, obligatory on the Zemindars. But it seems clear that the two things are in their nature quite distinct. The Ryots' rates might be fixed though the Government demand should continue variable, according to the extent and nature of the cultivation: and, on the other hand, the perpetual limitation of the Government demand in no respect necessarily implies a similar, or indeed any limit to the demands of the intermediate Malguzar. The question is simply, whether the occupant Ryots possessed any right of holding at fixed rates, which it would be inequitable in Government to infringe, or allow to be infringed; or whether, by the recognized law and usage of the country, the supreme authority was considered at liberty to raise rents at its pleasure. This question, which as applicable to a particular species of property, must, we think, be regarded as altogether distinct from the general right of taxation, may, it is plain, equally arise, whether the system of a perpetual limitation to the demand of Government on the Sudder Malguzar shall or shall not be adopted, though such a limitation of the public assessment might naturally lead to the fixing of mofussil rates.

114. It is a question which we have discussed at some length in our Resolution regarding the settlement of the Ceded and Conquered Provinces, and we shall not now enter further on the subject.

115. We are not insensible to the disadvantages of fixing rates, though the perpetual adjustment of these might still, of course, leave rents to vary: but our conviction certainly is, that the custom of the country gives to the Ryots rights limiting the right of Government, and that the rights so possessed could not be set aside by the supreme authority, without the imputation of injustice. We shall, of course, be careful to ascertain the existence of such rights, in all individual cases, before acting on the assumption; but if they be admitted to exist, your Honourable Court will perceive that the question of maintaining them is by no means necessarily connected with the permanency of the Government demand on the Sudder Malguzar.

116. On the further point, also, which is incidentally noticed in this discussion, *viz.* the class of persons through whose means the improvement of the country is most likely to be promoted, we shall not now review the discussion, further than by remarking that we cannot but regard it advisable to use some higher agency than that of the individual cultivators, and that we should deprecate any plan of ryotwar settlement which should proceed on the principle of placing all classes on a level.

EXTRACT

EXTRACT REVENUE LETTER *to* BENGAL,
Dated the 10th November 1824.

Letter from, dated 1st August 1822, par. 107 to 116.—Relative to the means of protecting the rights of the Ryots, by ascertaining and defining them, granting pottahs, &c.

Revenue Letter to Bengal, 10 Nov. 1824.

Fixed Rates of the Ryots.

30. REGARDING this subject as of paramount importance, and the means of obtaining the end which is here proposed as affecting the character and prosperity of your Government, more deeply than almost any thing else to which your attention can be directed, we feel the greatest satisfaction at the agreement which is in these paragraphs evinced between your views and our own.

31. You consider that there is nothing in the law, that is, in any rights which you may have created in favour of the Zemindars, "to bar the Govern-"ment from such measures as it may see fit to adopt with the view of securing "the Ryots." It is no further useful, therefore, to look back to the "prac-"tical application of these laws," which, you admit, "has been unfavourable to "the interests of the inferior classes of tenantry," than may be necessary for effectually preventing so mischievous an application in future; and as "the "insufficiency of the existing rules must," you say, "be declared," we agree with you most cordially, that "the clear recognition of past failure, affords "the best ground on which to found the adoption of further measures calcu-"lated to secure the desired end."

32. We perceive, with you, the magnitude and difficulty of the task; and the step you have taken, of "recording the result of judicial decisions with "reference to the mehals and villages to which they apply," is important as far as it reaches; that is, provided those decisions are formed upon the proper principle, and not according to that practical application, the mischievous consequences of which are spoken of in the preceding paragraph. As there is no doubt that it is only after an inquiry as complete as a judicial inquiry ought to be, that rights ought to be recorded as definitively ascertained, it remains for you to consider by what means such inquiry can be made, with the greatest despatch, into the numerous cases which will present themselves for determination.

33. It is in the highest degree important, that your design of adjusting the rights and interests of the Ryots in the villages, as perfectly in the Lower as in the Upper Provinces, should be carried into effect. The doubts which we have already expressed with respect to the sufficiency of the Collector's agency will receive from you a due degree of attention. The complaint you make with respect to the limited extent of the machinery which you can apply is of serious importance. You certainly do not estimate too highly the danger of performing such inquiries precipitately, and without due security for thus being sufficiently exact, and from your assurance "that the matter will continue to "command your most anxious attention," we feel confident that no unneces-sary delay will be incurred. If the great cause of delay is the inadequate extent of the agency you can employ, it is important to consider by what means it may be practicable to enlarge it. We shall have the greatest satisfac-tion in receiving the result of your deliberations upon this subject, and shall be ready most zealously to co-operate with you for the speedy accomplishment of so desirable an end.

34. Should you succeed in securing to the Ryots those rights which it was assuredly the intention of the permanent settlement arrangements to preserve and maintain; and should you, in all cases where the nature and extent of those rights cannot be now satisfactorily ascertained and fixed, provide such a limit to the demand upon the Ryots as fully to leave to them the cultivators profits under leases of considerable length, we should hope that the interests of that great body of the agricultural community may be satisfactorily secured.

EXTRACT

EXTRACT REVENUE LETTER *to* BENGAL,

Dated the 2d May 1821.

Letter from, dated 4th July 1817, par. 76 to 89, and Letter 28th Nov. 1817, par. 1 to 18.—Arrangements consequent on the death of Mr. Deane, the Commissioner in Behar and Benares.*

Revenue Letter to Bengal, 2 May 1821.

Arrangements in Bareilly, Behar, and Benares.

82. The valuable qualities of Mr. Deane, and the efficiency with which he applied himself to the discharge of his duties, are again recorded by you in the warmest terms of applause. The strong impressions which these qualities have made upon you and the higher branches of the service, are honourable to you and no less gratifying to us. We have already, in our previous despatch, expressed so fully our high sense of his merits, that it is needless for us to add, how fully we participate in the feelings which you have expressed. If the arrangements contemplated by you, consequent upon the death of that officer, had been directed merely to the accomplishment of those definite ends for which the temporary Commission of Mr. Deane was created, we should have had very little difficulty in coming to a decision; but when your propositions open up a new subject, and one embracing very extensive and important considerations, some deliberation is necessary: rather more, as far as we have the means of judging, than you have bestowed upon it, and certainly more of the materials requisite to lay the foundation of a well-understood decision than we have as yet received from you.

83. The specific object for which the Commission of Mr. Deane was originally created was, the establishment, upon the proposed footing, of the offices of Canongoe and Putwarry in the provinces of Behar and Benares. To this were afterwards added the operations prescribed for asserting the claims of Government to certain lands held free of assessment. These were evidently temporary objects; and as soon as they were attained, the use of the Commission, as far as they were concerned, was at an end. With these duties of the Commissioner was conjoined, as is usual in the case of the local presence of any superior Revenue authority, the immediate control of the Collectors; and this appears to be the only duty of a permanent nature which was included in his trust.

84. Upon the death of Mr. Deane you adopt immediately as a measure, the utility of which it was unnecessary to prove, not the appointment of an agency (similar to that which you had formerly appointed) for completing what remained to be completed of the ends for the attainment of which the agency of Mr. Deane had been employed, but a complete Board of Revenue to consist of two members, and which, subject to our approbation, was intended by you to be a permanent institution. You refer to the minutes recorded by Mr. Dowdeswell on the 24th October 1817, as affording "ample proof of the "advantages which have been derived from the labours of Mr. Deane during "the period of his deputation in Behar and Benares:" but however highly we are disposed to appreciate the merits and services of the late Commissioner, although we do not think more favourably than he does of the qualifications of the members of your Civil service, we are not prepared to adopt the opinion stated by Mr. Dowdeswell, namely, that a proper successor to Mr. Deane could not be found among your Revenue servants. In order to avoid "the "evils which," as he conceived, "must arise from the want of any one of "those qualifications by which Mr. Deane was eminently distinguished, in the "officer who might be chosen to fill this important situation," Mr. Dowdeswell proposed, and you determined, that a temporary Board, consisting of two Commissioners, should be appointed to superintend the revenue affairs of Behar and Benares, to which the districts of Dinagepore and Rungpore were to be added.

85. Admitting that it might have been difficult for you to have found a person possessed of the requisite qualifications to succeed the late Mr. Deane, yet as several of the most important objects for which the late Commissioner had been appointed are attained, or are in progress, and as the individual who might have been selected for that situation would have had the advantage of the example of Mr. Deane, and would have enjoyed the benefit of an establishment consisting of both European and native officers formed and trained by

* See former Selections, Vol I, page 316.

by him, it does appear to us that the duties which would have devolved upon him could not have been so arduous as they otherwise must have proved.

Revenue Letter to Bengal, 2 May 1821.

Arrangements in Bareilly, Behar, and Benares.

86. So little prepared as we feel that we are, and as we see reason to believe that you are, for determining what is the best system of agency for controlling the Collectors, we should have been much better pleased, had you confined your measures, on the present occasion, to the definite and temporary objects for which the Commission of Mr. Deane was originally framed, and had left the question, as to the best mode of controlling the Collectors in Behar and Benares, to be decided with the grand question of what is the best means for controlling them there and everywhere else. For those objects, or rather for the completing of such part of them as remained uncompleted at the death of Mr. Deane, we see nothing required which might not, as already observed, have been found in a single functionary; which would not have been found in Mr. Chamberlain, for example, the secretary of Mr. Deane, on whom so great a part of the operations of the Commission devolved. When you inform us that in Mr. Deane there was an union of qualities not easy to be met with in any other man, we cannot but observe that this is not the point which is here to be determined. The only question here is, what are the qualities necessary to perform the operation appointed to be performed by Mr. Deane? and these are neither so numerous nor so rare, that we can for a moment suppose it will be difficult to find in our service men who combine them.

87. The districts included in the province of Behar have five Collectors; Benares is to be divided into two collectorships; and thus, with the addition of Rungpore and Dinagepore, there will be nine Collectors to be controlled by your Board of Commissioners consisting of two members and two Secretaries. There certainly appears, in this instance, a greater extent of controlling agency than can be justified, unless any peculiar circumstances exist to require it. The salaries of the two Commissioners and two Secretaries of this Board, exclusive of all other expenses, amount to the sum of Rupees 11,700 per mensem, or Rupees 1,40,400 per annum. This is too great an expense to be lightly approved.

88. For these reasons, and under the view which the present state of our information enables us to take of the subject, we must withhold, for the present, the sanction for which you are waiting, to render permanent the Board of Commissioners in Behar and Benares. In the mean time, we are anxious that the question respecting the best means of improving the entire system of revenue control should engage so great a share of your attention, as will enable you, at no distant period, to make us acquainted with your matured reflections on the subject. In this inquiry the comparative merits of the plan of employing one principal Collector, responsible for the business of a large district, with the power of employing a sufficient number of Sub-Collectors, will of course fall under your deliberation, and we shall receive with much interest the full communication of your sentiments on this very important point.

EXTRACT REVENUE LETTER *from* BENGAL,
Dated the 4th July 1817.

(*Department of Ceded and Conquered Provinces.*)

Revenue Letter from Bengal, 4 July 1817.

Ceded and Conquered Provinces.

Letter to, dated 9th June 1815, par. 80 to 91.—Arrangements in the districts of Bareilly and Seharunpore.*

WE have great satisfaction in receiving the sanction of your Honourable Court to the arrangements regarding the districts of Bareilly and North Seharunpore, which are referred to in these paragraphs.

51. It has not, indeed, been found practicable to maintain the full assessment which the settlement in question gave for the years 1223 and 1224.

52. The

* See former Selections, Vol. I, page 303.

Revenue Letter from Bengal, 4 July 1817.

Ceded and Conquered Provinces.

Arrangements in Bareilly, Behar, and Benares.

52. The enhanced demand was doubtless, in some cases, agreed to by the Zemindars then just admitted to engage, either in ignorance of the real capabilities of their estates, or on the prospect of enlarged culture, which their poverty and the circumstances of the season disappointed.

53. The numerous divisions of estates formerly held in farm by a single individual, naturally tended very greatly to increase the difficulty of accurately distributing the revenue of Government in the proportions which the lands of each Zemindar were calculated to bear.

54. To enforce the enhanced demand generally would, we were satisfied, have been very seriously to risk the future prosperity of those valuable districts, while, at the same time, their capability of improvement affords an additional motive for present forbearance.

55. The circumstances of the past year have been such as still further to evince the necessity of the measure which we adopted, of relinquishing the enhanced demand of the years 1222 and 1223; and it may, possibly, be found necessary, in carrying into effect the arrangements connected with Regulation XVI, 1816, to make even some further reduction.

56. When, however, your Honourable Court consider the magnitude of the jumma still maintained for the year 1222, which amounted for the two districts in question to Rupees 36,39,090, you will not, we trust, hesitate to recognize the necessity of placing the management of these districts under two distinct Collectors.

57. We feel satisfied, indeed, that that measure was indispensably necessary to the securing of the public interests from the most serious injury.

58. The benefit derived from the labours of the officers by whom the settlement was made, will still be such as justly to entitle them to distinguished approbation; and if they erred, in the first instance, by overlooking in some degree those circumstances which might have suggested doubts of the expediency of enhancing the jumma to the full extent to which their arrangements carried it, and in scarcely making sufficient allowance for the recurrence of calamity of season, the error must be considered to have been redeemed, by the readiness with which the same officers pointed it out and suggested its correction.

EXTRACT REVENUE LETTER *from* BENGAL,

Dated the 29th October 1817.

(*Department of Ceded and Conquered Provinces.*)

Letter to, dated 2d April 1817, par. 55 to 57.—Notice the settlement of Bareilly and Shahjehanpore, from 1220 to 1224, under Mr. Deane's superintendence.

28. YOUR Honourable Court have already been informed of the circumstances which induced Government to relinquish the increased demand in the districts in question for the years 1223 and 1224, and the general result of the collections in the four first years of the settlement in question has likewise been brought to your notice.

Revenue Letter from Bengal, 29 Oct. 1817.

Ceded and Conquered Provinces.

29. On the proceedings of the annexed date,* your Honourable Court will find recorded a letter from the Board of Commissioners, transmitting to us a minute recorded by the Acting Junior Member (Mr. Trant) on the result of his observations on the revenue affairs of the districts of Rohilcund, which had recently been placed under his separate charge, together with the instructions which had been issued by the Board, collectively, to the Collectors of that province, relative to the estates, the management of which had been relinquished by the proprietors under the provisions of Regulation XVI, 1816.

30. The first of those documents is, in a peculiar manner, deserving the attention of your Honourable Court, and will doubtless be perused by you with the interest which this subject is calculated to excite.

31. The

* Revenue Consultations, 22d August 1817, Nos. 32 to 35.

Revenue Letter. from Bengal, 29 Oct. 1817.

Ceded and Conquered Provinces.

Arrangements in Bareilly, Behar, and Benares.

31. The general tenour of Mr. Trant's observations is calculated to evince, that much of the irregularity in the perception, during the past year, of the revenue of the province of Rohilcund is ascribable to temporary causes, and that it does not arise from any want of permanent stability in the public resources.

32. We see, indeed, in the information afforded by Mr. Trant, and the remarks by which it is accompanied, ground to admit the accuracy of the opinion entertained by him, that notwithstanding the considerable increase which has been effected in the jumma, the district of Moradabad is not, generally speaking, over-assessed.

33. When, however, the numerous resignations which have occurred, under the option given to the landholders by the provisions of Regulation XVI, 1816, are considered, there appears strong reason to apprehend that, in many individual cases, the jumma has been too rapidly enhanced. On the other hand, in many instances these resignations may, as conjectured by Mr. Trant, have originated in the design of withholding the just dues of Government. This surmise is, indeed, strongly confirmed, in regard to the district of Bareilly, by the considerable proportion of Zemindars who have actually resumed their estates.

34. Still, however, it can hardly be doubted, that a considerable proportion of those estates, the management of which has been relinquished, has actually been loaded with too heavy an assessment. This circumstance, connected with the apparent adequacy of the districts, generally speaking, to bear the jumma with which they are assessed, pointedly indicates the insufficiency of the means enjoyed by the Revenue authorities, for securing the important object of equalizing the assessment.

35. To remedy this defect is, your Honourable Court are doubtless aware, an object of our most anxious attention.

36. Independently of the important information contained in Mr. Trant's Minute on the points above noticed, that paper is further deserving of your particular attention, with reference to the measure suggested by him of establishing some distinct rules for the allowance of malikana to recusing Zemindars.

37. Before passing any final orders on this subject, we have deemed it right to obtain a communication of the collective opinion of the Board, and have instructed that authority to submit a draft of the rules which it might appear to them expedient to pass for the above purpose.

38. Not having yet received any reply to the above reference, we do not deem it necessary to trouble your Honourable Court, on the present occasion, with any detailed remarks on the subject. The instructions issued by us to the Board on the occasion, will sufficiently indicate the general tendency of our sentiments on the subject.

39. The same consideration induces us to refrain from any lengthened discussion in regard to another most important subject which is alluded to by Mr. Trant: we mean the dissatisfaction which has been created among the Zemindars by the non confirmation of the permanent settlement. We shall content ourselves, therefore, with thus generally pointing it out to the notice of your Honourable Court, and shall, of course, hereafter communicate to you the more precise and detailed information which we have directed the Board to furnish.

40. The instructions issued by the Board for the guidance of the several Collectors in carrying into effect the necessary arrangements consequent on the operation of Regulation XVI, 1816, appeared to us to be well calculated to afford a just relief to the Zemindars in cases of over-assessment, and at the same time to guard against any undue reduction of the public revenue.

EXTRACT

EXTRACT REVENUE LETTER *to* BENGAL,

Dated the 1st August 1821.

(*Department of Ceded and Conquered Provinces.*)

Letter from, dated 4th July 1817, par. 50 to 58; also par. 28 to 40, Letter 29th October 1817.—Necessity of reducing the assessment of Bareilly and Seharunpore: a Minute (transmitted) of Mr. Trant, Junior Member of the Board of Commissioners, on the Revenue affairs generally of the district of Rohilcund, and Government's remarks on that Minute.

Revenue Letter to Bengal, 1 Aug. 1821.

Ceded and Conquered Provinces.

Arrangements in Bareilly, Behar, and Benares.

45. We confess that the hopes raised by your preceding despatches have not suffered the disappointment produced by the present intelligence, without occasioning to us considerable uneasiness. Upon the quinquennial settlement of Rohilcund (1220 to 1224), we were induced by your representations* to express our satisfaction at the expectation which appeared justly to be entertained of an increasing revenue, and in replying to your subsequent letter, 31st January 1815, in our despatch of the 2d April 1817, we had occasion, remarking upon the quinquennial settlement (1220 to 1224) of Bareilly and Shahjehanpore, to express similar satisfaction at the amount and stability of that settlement.

46. Before we had time to express our exultation at those flattering prospects, you had received accounts which entirely subverted the representations on which it was founded. In their letter, dated the 24th February 1817, the Board of Commissioners had informed you, that in consequence of the progressive enhancement of the demand, the balances were progressively increased and the receipts were diminished, so as to induce the Government, at the suggestion of the Board, to authorize the relinquishment, in Bareilly and Shahjehanpore, of the progressive assessment beyond the demand of the year 1222. The date of this "suggestion" does not appear.

47. It is not till the 4th July 1817, that you inform us that it had not been found practicable to maintain the full assessment for the years 1223 and 1224; and you further intimated, that it might be found necessary, in carrying into effect the arrangements connected with Regulation XVI, 1816, to make even further reduction. You indeed state, as an apology for the failure in your expectations, that the Zemindars had doubtless, in some cases, agreed to the enhanced demand, "either in ignorance of the real capabilities of their estates, "or in the prospect of enlarged culture, which their poverty and the circum- "stances of the season disappointed."

48. The paragraphs of your letter, dated 29 October 1817, noted as belonging to this subject in the margin, are wholly employed in directing our attention to the several topics of a Minute recorded by the Acting Junior Member of the Board of Commissioners, Mr. Trant, on the revenue affairs of Rohilcund, "which had been recently placed under his charge."

49. The first part of the Minute of Mr. Trant relates to the state of the jumma. The present jumma of Moradabad is Rupees 27,78,410: the highest jumma of the last settlement was Rupees 25,07,605. The present assessment, he affirms, is not too high; yet he says that "the jumma of estates resigned," (that is, which their owners have relinquished rather than undertake to pay this assessment) "amounts to near six lacs, or more than one-fifth of the "whole." None but very vague grounds are stated for Mr. Trant's opinion that the jumma is not too high. He confesses that "the advanced state of the "season when he entered the Moradabad district prevented his making as much "personal survey as he could have wished." He then gives, as the only remaining grounds, the inquiries which he had made, and the opinion of Mr. Lloyd, that the district would bear a jumma of thirty-two or thirty-three lacs. But when we find, as by the instance of Bareilly just mentioned, that even such a man as Mr. Deane is liable, when proceeding on those general, indefinite grounds, to the error of excessive estimates, we cannot but lay a much greater stress upon the positive fact, that so great a portion of the whole landed property has been relinquished, than appears to have been laid by Mr. Trant. The resignations in Bareilly are on a similar scale, "amounting to near five lacs of "rupees. In Shahjehanpore the proportion of estates resigned appears to be "much the same as in Bareilly, and for the same reasons."

50. Mr.

* Letter, 9th June 1815, paragraphs 80, &c.

Revenue Letter to Bengal, 1 Aug. 1821.

Ceded and Conquered Provinces.

Arrangements in Bareilly, Behar, and Benares.

50. Mr. Trant allows, nevertheless, that some estates (and this, he says, is unavoidable) have been over-assessed; and we perceive that you have carried somewhat higher than he has done, the opinion of over-assessment. Mr. Trant adduces a number of reasons for the propensity of the Collectors to raise the assessment too high. He calls it "the over-zeal of the Collectors, which, "however laudable in one point of view, is sometimes very prejudicial in "another."—"It has long," he says, "been determined, that the putwarry "accounts, which are in fact the landholders own, are not generally worthy of "credit. In point of fact, they are very little attended to by most Collectors "in forming a settlement. The Collector, then, must seek his information "from the Canongoes and Mirdahs, and from persons and officers of Govern- "ment, who either have, or pretend to have, a knowledge of estates. An active "Collector will make a personal survey of many estates, and thus verify the "information which he receives; but a man of the greatest activity cannot survey "a whole district within the time allowed for a settlement. Persons who furnish "information are sometimes actuated by improper motives (such as enmity to "a landholder or a desire to appear useful), and deliver an exaggerated state- "ment of the produce. In this case, a Collector, with the very best intentions, "may assess the jumma too high, and the landholders having no option but an "agreement to terms, which he knows are disadvantageous, or the total relin- "quishment of his estate, sometimes enters into engagements which he is sen- "sible he cannot fulfil." These are strong reasons for attending carefully to such important facts as extensive resignations of lands, and for cautiously adopting the opinions formed by Collectors.

51. Another topic in the Minute of Mr. Trant, to which you very strongly direct our attention, is that of malikana to those Zemindars who, rather than undertake for the assessment, resign their estates. Mr. Trant declares his opinion, that such allowance "is very desirable;" and adds, "I am very certain "that the withholding of it is a cause of much discontent among the Zemin- "dars."—"If ten per cent. be too much, let it," he says, "be reduced to seven "or even five per cent., but, at all events, let the proprietor, who believes that "the revenue demanded from him is more than he can pay, have something; "don't let him starve. One advantage," he adds, "which I should expect "from this measure is, that it would operate as a check on the over-zeal of "Collectors. Another is, that a Zemindar who might engage, after the "establishment of the practice I recommend, could not plead (as many now "do) that they were compelled to enter into engagements, that is to "say, compelled by the necessity under which they were placed, of agreeing "or starving." Undoubtedly this is an important circumstance, and making for it a reasonable allowance, we cannot but regard the evidence involved in resignations to the extent of one-fifth of the lands, as deserving more attention than it has received, either from Mr. Trant or from you. He adduces a few considerations to diminish the force of that evidence: considerations which have made upon you a greater impression than they were, we think, entitled to make. He says, "I have no doubt that by far the "greater number of the landholders who have resigned their estates have "done so, not because they were over-assessed, but because they hope to "effect a reduction of the assessment." We can hardly entertain this view of the causes of these resignations, or think it probable that men would choose to put themselves in danger of absolute want, rather than retain an estate which, according to Mr. Trant, is still a valuable possession. Besides, this supposition is directly opposed to the measure which is recommended by Mr. Trant; for if so many of the Zemindars resign, who are thereby left without income, many more may be expected to resign when a provision is made for them. It is stated by Mr. Trant, that by some of the Zemindars in Bareilly, who had resigned to the extent of 5,00,000 rupees, lands have been taken back to the amount of 80,000 rupees, that is, somewhat less than a sixth; and from this you infer, that the resignations, generally, are not caused by over-assessment, but a desire to effect unnecessary reduction. There is, however, another inference from the non-perseverance in a few resignations which cannot be regarded as much less probable, *viz.*, that men who are starving will take back estates on any terms, when they are sure of one, and possibly more than one year's possession, with the prospect, at worst, of accumulating arrears,

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and of losing the estate by sale at the end of that period; that is, of being in no worse condition after some years enjoyment, than that in which they are already plunged by the resignation. We have directed your attention to these considerations, because there is in Mr. Trant's report appearance of a desire to remove the suspicion of over-assessment, considerably, we think, beyond the evidence which he has adduced, and because you appear to us to have participated not a little in his feelings. You will observe, that we do not conclude, beyond the extent which you have admitted, that the misfortune of over-assessment has taken place, and of course we are desirous that the dues of Government should always be fully realized; but we are convinced, and we cannot express that conviction more strongly than it has been expressed by you, that nothing is less our interest, even in a financial point of view, than over-assessment, as the exhaustion of the people for a few years produces an inability for many years to pay the jumma, which previous to that oppression it would have been easy for them to pay. It is good policy, therefore, as well as justice and humanity, to err on the side of moderation rather than that of exaction.

52. The question of granting malikana to those resigning Zemindars is involved in considerable difficulty. Of course, it is our anxious wish that the real proprietors of the land should not, in any instance, be deprived of the share which belongs to them of the produce of those lands, much less that they should be reduced to any thing like absolute want. The observations, however, on this subject, in the Revenue Minute of our Governor-General dated 21st September 1815, have appeared to us very pertinent and strong. His reasonings with respect to the village Zemindars who may have been admitted to make engagements for the village lands, and with respect to the auction purchasers, seem to remove completely the notion of their being entitled to malikana, or sustaining any hardship by the refusal of it. His Lordship, however, observes (paragraph 136): "The rules for the award of this allowance are, as they "stand at present, evidently indistinct, nor could a judicial decision well be "grounded on them." This is, unhappily, the case with a great deal too much of your legislation; and his Lordship's consequent recommendation is of so much the greater importance. "I beg, therefore, to suggest to your "Honourable Board the propriety of revising these rules, and rendering the "enactments on the subject more pointed." Before passing any Regulation on this subject, you have very properly required the opinion of the Board of Commissioners, and we think well of the instructions with which your application was accompanied. As this application was dated the 22d August 1817, we might have expected an account of their deliberations in the latest of your despatches (almost a year thereafter), though we are not surprised that, on a subject of which the difficulty is considerable, they may have found a good deal of time necessary to mature their deliberations.

53. Not having received from the Board the communication which you expected, "you were induced," you say, "to refrain from any lengthened "discussion in regard to another most important subject which is alluded to "by Mr. Trant: we mean the dissatisfaction which has been created among "the Zemindars by the non-confirmation of the permanent settlement. We "shall content ourselves, therefore, with thus generally pointing it out to the "notice of your Honourable Court, and shall, of course, hereafter communi-"cate the more precise and detailed information which we have directed the "Board to furnish." We do not understand that the existence of the dissatisfaction is necessarily to be inferred from anything that is said by Mr. Trant; but if the Zemindars are to be considered in the character of complaining middlemen, a simple answer may be returned. It is their own conduct, chiefly, which renders it an act, not of injustice to them but of necessary protection to a still more large and important class of the community, to pause before that irrevocable proceeding is adopted. With regard to the cases of such Zemindars as had thrown up the portions of country placed under their management, we entirely approve of the course suggested by the Board of Commissioners in their Secretary's letter to the Collector of Bareilly, &c. of 1st July 1817; because, if the principle of granting malikana was generally adopted, it is impossible to calculate the expense which it might involve. In important cases

of

Revenue Letter to Bengal, 1 Aug. 1821.

Ceded and Conquered Provinces.

Arrangements in Bareilly, Behar, and Benares.

of this description, however, it would be more satisfactory if the lands were correctly surveyed and their capabilities fully ascertained.

54. Our attention has been forcibly arrested by evidence (in addition to that adduced in a preceding paragraph from the statements of Mr. Ravenscroft) afforded by this report of Mr. Trant, of the little trust that can be reposed in the accounts or the agency of the native officers, which we are principally disposed to ascribe to the little exertion that has hitherto been made to control them. To his affirmation with regard to the Putwarries, noticed in a preceding paragraph, he adds the following strong declaration: "The general agreement "between the native officers of all descriptions and the landholders to defraud "the Government, appears to me to have been a prominent cause of the very "great defalcation of the revenue in the districts of Bareilly and Shahje-"hanpore in the past year 1223. I have been able, by minute personal "scrutiny, to ascertain that the pleas made of great personal loss of land from "the encroachment of the river were, in almost all instances, totally un-"founded; and they probably never would have been made, unless the parties "had been confident of the connivance of the Tehsildars." He dwells upon this subject at great comparative length, and evidently lays upon it a stress which, we trust, has excited a proportional degree of your attention. Your measure for increasing the European agency in the revenue business of these districts has received our sanction in the preceding despatch.

EXTRACT REVENUE LETTER *from* BENGAL, *Dated the 17th July* 1818.

Revenue Letter from Bengal, 17 July 1818.

Sale of Mehals in Shahabad.

142. FROM the proceedings of the annexed date * your Honourabe Court will observe, that we have authorized the Board of Commissioners to dispose of, by public sale, various mehals in the district of Shahabad the property of Government.

143. By this measure, we doubt not, we shall be able to secure a revenue fully equal to that which has hitherto been collected under khas management, and at the same time to obtain a considerable price for the proprietary title in the land. The improvement of the land, too, may thus be expected to be essentially promoted; and we are disposed to think that it will be expedient to adopt a similar arrangement in regard to almost all lands in the same predicament, experience appearing to evince that the immediate management of estates by the officers of Government is, generally speaking, little advantageous either to the public revenue or to the agricultural population, the great extent of country under each Collector preventing, in ordinary cases, the application of that minute attention, without which every system of khas management must, we fear, fail of success.

144. On the occasion to which we now refer, as well as on other occasions of lands becoming open to re-settlement, we have pressed on the attention of the Revenue authorities the importance of availing themselves of the opportunity which a settlement of the land revenue affords for ascertaining and recording the rights and privileges of the various classes of the agricultural community, and for the issue of pottahs to the Ryots.

145. To this subject we have, as noticed in our separate despach of this date, particularly drawn the attention of the Board of Commissioners in the Ceded and Conquered Provinces, in the instructions issued to them regarding the settlement of the mehals in the Bundlecund recently ceded by the Nana Govind Row.

EXTRACT

* Revenue Consultations, 17th April 1818, Nos. 29 to 32.

EXTRACT REVENUE LETTER *to* BENGAL,
Dated the 9th May 1821.

Letter from, dated 17th July 1818, par. 142 to 145.—Lands in Shahabad, the property of Government, which had been under khas management, brought under perpetual settlement and disposed of by public sale.

31. You here announce to us your determination to introduce the permanent settlement into these mehals, and your opinion "that it would be expedient to adopt "a similar arrangement in almost all lands in the same "predicament."

Revenue Letter to Bengal, 9 May 1821.

Sale of Mehals in Shahabad.

32. Former despatches, and particularly that of the 15th January 1819, in which is stated our objections to the permanent settlement, especially as not effectually providing for the just rights of the Ryots, will have led you to expect our disapprobation, on general grounds, of your present determination; and we do not find, in the particular circumstances of those mehals, or in the expressed opinions of the public functionaries respecting them, any thing to reconcile us to that determination or even to justify you in adopting it.

33. The Collector of zillah Shahabad, far from recommending the measure which you have taken, stated in his letter to the Commissioner in Behar and Benares, dated the 31st July 1817, "that a recent examination on the spot "had impressed him with a decided conviction, that to make a permanent "settlement of those estates on calculations deduced from their present or "recent produce, after a succession of unusually bad seasons, would be "throwing them away, would be alienating immense tracts of fine, though "waste, or from defective cultivation, little productive land, as a make-"weight to an insignificant assessment. There are two alternatives to the "immediate perpetual settlement of these lands; letting them in farm, or "holding them khas for some years: and notwithstanding the general ob-"jection to the latter measure, I am persuaded that it is in the present case "advisable." At this period it appears, from the Collector's statement, that the receipts of the lands, with a small exception, had, on an average of the preceding years, been twenty-five per cent. below the decennial assessment.

34. In reply to the Collector, the Secretary of the Commissioner, under date the 14th August 1817, says, "The Commissioner is decidedly of opinion, "that no mode of managing estates is so injurious to the interests of Govern-"ment, as well as to those of the cultivators, as khas management. The "Commissioner concurs with you in considering the present state of the lands, "the property of Government, as particularly unfavourable to a perpetual "assessment, and he desires that you will immediately take the necessary "measures for letting them in farm for ten years."

35. Messrs. Rocke and Waring, who constituted the Board of Commis-missioners, to whom, upon the death of Mr. Deane, the control of the revenue business in Behar and Benares was confided, came to a different conclusion. They fully concurred with the late Commissioner in the inexpediency of continuing these estates under khas management; but instead of considering the state of the lands particularly unfavourable to a permanent settlement, they recommended the adoption of this measure, and thereupon proposed that the lands should be advertised for sale. Of this recommendation, without regard to the opinion of the Collector or of the former Commissioner, you signified your approbation, modifying it only in one particular. The Commissioners, in consideration of the present low state of the jumma, had recommended that it should be progressive during five years, and from that period invariable: but the Vice-President in Council, as it appears from the Secretary's letter to the Commissioners, dated the 17th April 1818, was "of opinion, that it would be "expedient at once to fix what may appear to be an adequate jumma, cal-"culated on the present produce of the lands, and to dispose of them by "public sale, subject to the payment of that amount in perpetuity." Such is the brief outline of your proceedings.

36. We observe that you do not call in question the correctness of the facts advanced by the Collector, either asto the reduced state of the cultivation and of the revenue, compared with what they were under the decennial settlement, or as to the extent of waste land capable of being rendered productive, upon which

Revenue Letter to Bengal, 9 May 1821.

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which facts the decided conviction of Mr. Laing was founded, that to make a permanent settlement of the mehals "would be throwing them away:" nor do you take any notice of the circumstance, that the late Commissioner, concurred with that officer in considering the present state of the lands, "particularly unfavourable to a permanent settlement:" nor of his proposition, that instead of continuing them under khas management, as the Collector recommended, the mehals should be let in farm for a certain number of years: but as if the permanent settlement was the only alternative to which it was proper to resort, you adopted the suggestion of Messrs. Rocke and Waring, who had not offered, as we must observe, a single argument in support of it, and at once resolved to authorize that measure; and by way of satisfying us of the expediency of it, you inform us that "you doubted not, you should be able to "secure a revenue fully equal to that which had been collected under khas "management, and at the same time obtain a considerable price for the "proprietary title in the lands;" to which you add, "the improvement of the "land, too, may be thus expected to be essentially promoted."

37. With respect to your being able to realize a revenue under a *permanent settlement*, fully equal to what you then received from the mehals, we have to observe, that a settlement that should limit the jumma of Government for ever on those lands to so low a standard as twenty-five per cent. below the receipts derived from these not many years before, and which should comprehend, also, all the lands which had not been brought into culture at any period, either during the decennial settlement or since, though it might be as high as could be demanded with a reasonable prospect of being realized *in the state in which the lands are represented to be*, must yet furnish a most inadequate return for that which is surrendered by the Government. We must, therefore, wholly dissent from the opinion conveyed in the letter of the Vice-President in Council to the Board of Commissioners, that a jumma "calculated on the present produce "of the lands," could be an adequate settlement.

38. But the Vice-President in Council state their expectation of obtaining "a considerable price for the proprietary title in the land;" or, in the language of their letter to the Board of Commissioners, that "any sacrifice of future "eventual revenue will probably be compensated by the increase in the "purchase-money."

39. The sentiments of Mr. Deane, the late Commissioner, and of the Collector, were quite in opposition to this expectation; for when the former declared "that the state of these lands was particularly unfavourable for the "permanent settlement," and the latter that the adoption of the measure "would be throwing them away," there is no reason for supposing that they intended simply to refer to the inadequacy of what Government would receive in jumma, without adverting also to the purchase-money.

40. Messrs. Rocke and Waring, it is true, recommended that, instead of fixing at once the amount of the jumma, and settling and selling the mehals at the same time, the settlement should be formed on a russud, or progressive jumma, for five years, but that it should not be confirmed on the lands put up to sale until "the future capabilities of the lands" as well as their "real "present value" were ascertained: but they likewise intimated to you, that they had thought of submitting what, indeed, they considered a more objectionable proceeding, the measure "of settling the estates, and selling them at the "same time to the person who engaged; for," they observed, "in the event "of the settlement being too low, it would most probably be made up by an "increase in the purchase-money;" and, they added, "should the proposed "assessment *be too high, it would be discovered from an absence of purchasers.*"

41. The opinion of these gentlemen, in either view of the subject, was so far at variance with the expectation of the Vice-President in Council, that by forming the permanent settlement at once "on a calculation of the present "produce," and thereupon putting the settlement up to public auction, a sum of money would immediately be obtained for it, commensurate with the advantages which the lands were capable of yielding, as they clearly contemplated that there would be no purchasers should the settlement be considered too high. Both parties, however, seem to have forgotten, that although the

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assessment might appear too high with reference to the means of the parties who might engage and to the present resources of the land, it might yet be as we have already observed, far less than the mehals might ultimately afford in the shape of revenue, under settlements that do not set a permanent limit to the jumma demandable from the lands.

42. We are ourselves so far from believing that the mehals would sell for a price any thing like what the Government had a right to expect for them, that we think the produce only of the years immediately preceding would probably be taken by the purchasers as the criterion of what the lands would ultimately yield, with but little, if any, allowance of their recovering their former state of culture: still less would they calculate upon the future advantages to be reaped from the waste lands.

43. In your early Regulations for the Ceded and Conquered Provinces, the promise of a permanent settlement at the expiration of ten years, was restricted to such lands "as should be in a state of cultivation sufficiently advanced to "render it proper for the assessment of the same in perpetuity;" and in our letter to you of the 16th March 1813, we expressed our "confidence that you "would confine yourselves strictly to that limitation," observing, as we did, in that despatch, that "strictly speaking, wherever waste land exists, and "where there is any reasonable prospect of its being at a future period brought "into cultivation, the assessment could not be fixed in perpetuity, without a "sacrifice of the contingent interest of Government; and that, if a practical "rule were to be founded on this position, it would probably operate as a bar "to a permanent settlement in any one instance."

44. The observance of the course recommended on that occasion was not less applicable to lands in the Lower Provinces of any considerable extent, where the permanent settlement had failed, than to those of the Ceded and Conquered Provinces; and it is not without surprise that we find it did not strike the Vice-President in Council in the same light, when they were called upon to sanction the introduction of the permanent settlement in the mehals in Shahabad, consisting, as they did, according to the Collector's statement, of not much less than three hundred villages. The observation of the Vice-President in Council, "that it is on every account desirable, in view to the "general prosperity of the country and to the security of the revenue, that the "jumma should be sufficiently moderate to render the lands a valuable posses-"sion," if it means any thing more than that the lands ought not to be assessed beyond what they are able to pay, is not just. The terms granted to a Zemindar under the permanent settlement, ought certainly to afford him a fair and moderate profit, in addition to compensation for the duty to be performed and the risk and responsibility undertaken; but it is not necessary that it should exceed that rate, nor are the Zemindars, who have emoluments exceeding a reasonable portion of the Government demand on the land, and corresponding temptations, which they are ill able to resist, to dissipation and extravagance, found to be those who most seldom fall into arrears, or who most frequently devote themselves to the improvement of their estates. Your Board of Revenue, on a late occasion, have declared that "the Ryots generally "clear and cultivate the lands at their own expense;" and although the Vice-President in Council tells us, in the despatch now under reply, that by the introduction of the permanent settlement "the improvement of the land may "be expected to be essentially promoted," we find them declaring, in the very same month, in a letter to the Board of Commissioners, "that the culti-"vation of the country has greatly increased since the period of the decennial "settlement, can only be considered one of the necessary effects of an "increasing population, consequent on the absence of internal war and a "comparative freedom from pestilence and famine." Lord Hastings has stated,* that progressive improvement "is not at all dependant on the perma-"nency of our settlements," but that, on the contrary, "a system of periodical "assessment, administered with cautious moderation and with the constant "object of equalizing its operation and relieving partial hardship, must offer "encouragements equal to those of perpetuity:" and in this opinion Lord Hastings

* Minute 21st September 1815

Hastings is very decidedly supported by the view taken of the subject by Mr. Shore,* at the period when the question of a permanent settlement was formerly discussed by the Bengal Government. We ourselves expressed to you the same opinion in our despatch of the 16th March 1813 (paragraph 20), when we stated that "it is from moderation, equality, and security of enjoyment, rather than from the permanency of the assessment, to which we must look for the improvement and prosperity of the country; and that it is less a consequence of the revision and renewal of a periodical assessment that the jumma should be increased, than that it should be correctly apportioned among the great body of the contributors." We on the same occasion stated, that "we thought the improvement in the state of the districts where improvement had actually taken place, might be more rationally accounted for from the protection enjoyed by the cultivators under the British Government, and from the re-establishment of internal tranquillity."

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45. Regarding, therefore, the measure of permanently settling the mehals in Shahabad in a financial point of view, we consider the reasons that have been alleged by the Vice-President in Council in its favour as very inconclusive and unsatisfactory, and the measure itself to be as unnecessary as it is improvident. But it is not in a financial view only that we object to this measure: We see very strong grounds for disapproving of it in another respect of not less importance, and to which we shall next advert.

46. You cannot be ignorant of our anxiety to acquire all that knowledge which is necessary to secure the interest of the different classes of our subjects, the want of which knowledge, on the part of the authors of the permanent settlement, has involved our Government in so many perplexities, and our settled opinion that extreme caution ought to be observed in taking any step which it may be difficult to retrace, till we should be in a situation to estimate with more accuracy the effects of our ordinances. These were among our chief reasons for having forborne to come to any definitive arrangement in respect to the Western Provinces, and why we regarded it as an advantage, when the management of lands which have been permanently settled with Zemindars reverts to Government, that we are so far unfettered as to be entitled to take any securities which we deem most effectual for protecting the inferior classes of the agricultural population, an object in regard to which the permanent settlement has so unhappily failed. Of this advantage we had positively instructed you to avail yourselves in all cases of this description; but you have deprived us of it as far as regards the mehals in Shahabad by the precipitate adoption of this measure.

47. We can have no doubt, that having once determined no longer to keep the mehals under khas management, the alternative you should have chosen was to realize the land revenue by temporary leases, and not by the introduction of the permanent settlement: but considering, as we do, a khas collection to be more favourable than any other mode of revenue administration for the ascertainment of the resources of the country, and for adjusting the rights of Government and of the cultivators, we cannot but lament that the Vice-President in Council should have resolved upon its discontinuance.

48. We feel ourselves called upon to conclude these observations by our express injunction to you, in no similar case to sell lands or to subject them to a permanent settlement.

EXTRACT REVENUE LETTER *from* BENGAL,
Dated the 30th July 1819.

156. In the one hundred and forty-second paragraph of the letter from this department dated 17th July 1818, your Honourable Court was informed that the Board of Commissioners in Behar and Benares had been authorized to dispose of, by public sale, various mehals the property of Government in the district of Shahabad.

Revenue Letter from Bengal, 30 July 1819.

157. From

* Minute, 8th December 1790.

Revenue Letter from Bengal, 30 July 1819.

157. From the annexed proceedings * your Honourable Court will observe, that the expectations of immediate advantage, under which the above resolution was passed, have been fully realized.

Sale of Mehals in Shahabad.

158 The mehals in question, though assessed at the permanent settlement with a jumma of Rupees 75,687, had yielded an average annual revenue of Rupees 66,332 only. They have now been assessed with a jumma of Rupees 70,917, and subject to this tax the proprietary title was disposed of for the sum of Rupees 6,75,295.

159. A portion of the mehals in question having been let in farm, and it appearing to us inequitable to set aside the leases, although they had never formally been confirmed by Government, it became necessary to enter into an adjustment with the purchasers of those estates who were still desirous of retaining them. This arrangement has been satisfactorily accomplished.

160. As intimated in the despatch above referred to, we propose to sell various estates which have become the property of Government in other districts. The most numerous are in the district of Behar. It appears to us, however, of great importance, that those estates should be, in the first instance, very carefully settled, and especially that the local rates of rent and the rights of the Ryots should be distinctly ascertained and recorded. We have, accordingly, instructed the Board to employ one of the officers subordinate to them on a special deputation for the above purpose.

161. It will probably be still convenient to retain a certain number of estates in the hands of Government; but, in such cases, the interests of Government, not less than those of the agricultural community, still more urgently require that a careful mofussil settlement should be made, and the rights of the Ryots fully ascertained, as the only effectual means of checking those abuses which the native officers employed in the management of khas estates are so unfortunately prone to practise.

EXTRACT REVENUE LETTER *to* BENGAL,

Dated the 18th February 1824.

Letter from, dated 30th July 1819, *par. 156 to 161.—Sale of various mehals in Shahabad, and a project for selling other lands in Behar, the property of Government.*

53. We had occasion to address you upon this subject in our despatch in this department dated the 9th May 1821,† and we therein expressed our sentiments so distinctly against the measure of restoring a permanent settlement in such mehals as had reverted to Government in consequence of the failure of the original engagers, by public sale or otherwise, that you can be no longer in doubt respecting the line of conduct which it is our desire that you should henceforward pursue. We trust that our despatch was received in time to prevent those sales of which you announce to us the intention in the present letter. We have been much surprised to find that the Board of Commissioners in Benares and Behar recommended, in their report to you dated 21st July 1818, the sale of the proprietary title of certain lands which had been settled at "a mocurrery jumma by Mr. Deane, when "Collector of the district of Shahabad, without, as the Board alleged, any "transfer of the proprietary right, which still belonged to Government," although the Board stated that the proprietary title was "all that could be "sold, the jumma and the right of the Mocurrerydars being unchangeable;" yet they observed, that they "had little doubt but it also would realize a "considerable sum." We are at a loss to understand the Board's meaning, when they represented that by the sale of a title which could not justly yield the purchasers any return a considerable sum might be realized by Government, unless it is to be explained by the private arrangement which the Board suggested should be made with the Mocurrerydars, to prevent them "from "paying

Revenue Letter to Bengal, 18 Feb. 1824.

* Revenue Consultations, 28th August 1818, Nos. 31 and 32; 9th October, Nos. 34 to 36; 4th December, Nos. 44 to 48; 8th January, 1819, Nos. 29 to 30; 22d April, Nos. 6 to 11.

† Paragraphs 31 to 48.

Revenue Letter to Bengal, 18 Feb. 1824.

Sale of Mehals in Shahabad.

"paying an unreasonable high price by competition at a public sale." Had the Board's suggestion been adopted, a sum of money would have been drawn from the Mocurrerydars, in order to avert the evils to be apprehended by them from the interference of a third person between them and Government in the payment of their stipulated jumma. Before sanctioning this proposition, you on the 26th August 1818 very properly required the Board to furnish you with a full report in regard to the nature of the settlement made by Mr. Deane with the Mocurrerydars in question, and the result of this reference was an admission by Mr. Rocke, the Senior Member of the Board, in his Minute dated 27th October 1818, that in point of fact there was no proprietary title to be disposed of, and that the Board's suggestion in regard to those mehals had originated in oversight.

54. This proceeding shews how very careful the Revenue authorities ought to be in their investigations, before they entertain propositions which have for their sole object the pecuniary benefit of Government. But we above all regret the occurrence of this oversight, as it tends to weaken our confidence in the decisions of those authorities upon the numerous and important questions affecting the rights of individuals.

55. Upon the subject of the disposal by public sale of the mehals held khas, we cannot but observe that the Board urged very unsatisfactory reasons for inducing you to come to an early decision upon this measure. They represented, in their report dated the 11th September 1818, that "exclusive of the positive "gain to Government by the sale of these estates, the advantages of relieving "the Collector from either khas management or periodical settlements, were "so great, that they trusted to be pardoned soliciting early commands for "their disposal:" and, the Board added, the "present settlement, from the "inexperience of the Collector and incompetency of his native officers, had "not been completed till after a serious delay and much loss." It is true that the Board state in the following paragraph of their Report, that "as the subjoined "estates had been settled on a revised and personal inquiry of the Collector, "they begged leave to recommend the settlement for early confirmation;" but, notwithstanding the instructions that were issued to the Collector of Behar on the 24th March 1818 for the regulation of his conduct, there appears nothing on the Board's proceedings to afford assurance that this revised settlement, which must have been made by an "inexperienced Collector aided by "incompetent native officers," was effected "after an accurate ascertainment "of the capabilities of the land." In Mr. Mackenzie's despatch to the Board dated 9th October 1818, confirming the Board's arrangement in respect to these mehals, it is taken for granted that the Collector's proceedings were strictly regulated by the instructions above referred to, which, it was observed, were well calculated "to secure an accurate ascertainment of the capabilities "of the land."

56. We have been induced to call your attention to these inadvertencies on the part of the Board, in order that the present members of the Central Board may be distinctly informed, that the species of control exercised by their predecessors was of a nature very little calculated to reconcile us to the larger expense which has been incurred by the establishment of that Board. In every thing connected with the settlements of lands held khas the Board would seem to have been deficient, except in earnestness to rid themselves and the local subordinate officers from that system of management. There is no indication of any attempt, on the part of the Board, to provide means for improving the native agency entrusted with the revenue collections of lands held khas: on the contrary, we find them receiving without hesitation the reports of a Collector whom they represented as inexperienced and his native servants as incompetent. In every instance, their reports were deficient in information upon all points affecting the rights of the intermediate interests between the Government and the Cultivator connected with the land. We need scarcely add, that the repeated attempts, on the part of your Government, to impress the Board with the importance of protecting the rights of the agricultural community have our entire approbation. In respect to the mehals which may remain under temporary settlement, we concur in the opinion conveyed to the Board

Revenue Letter to Bengal. 18 Feb. 1824.

Sale of Mehals in Shahabad.

Board in the twelfth paragraph of Mr. Mackenzie's letter of 22d April 1819, that "the Collector, after having, in the first instance, made a careful settlement with the Ryots, should exercise such a superintendence over the native officers of Government entrusted with their management as effectually to guard against the losses usually sustained through khas management."

EXTRACT REVENUE LETTER *from* BENGAL,

Dated the 1st August 1822.

Letter to, dated 9th May 1824, par. 31 to 48.—Respecting the sale of certain lands in Shahabad.

Revenue Letter from Bengal, 1 Aug. 1822.

105. In determining to make a permanent settlement of the lands in question and to dispose of them by public sale, it certainly did not occur to us that the measure involved any violation of your Honourable Court's instructions, those instructions being considered to have reference solely to the Ceded and Conquered Provinces; and we should still hope that, on a further consideration of the subject, your Honourable Court will see reason to recede from the decided condemnation of a measure which, though left to stand on its own merits, was not adopted without due deliberation, and the expediency of which would appear to have been evinced by the result. We shall not now enter into a discussion of the general expediency of a permanent settlement. The arrangement adopted in regard to the mehals in question was recommended by special circumstances. These mehals belong, you are aware, to a zillah in all other parts of which the permanent settlement prevails: they are individually of small extent; they are diffusely scattered. The two latter circumstances rendered it difficult successfully to manage them under a system of khas management without incurring an inordinate expense, and the circumstance first mentioned is necessarily calculated to dissuade us from the partial adoption of temporary arrangements. As explained in our despatch of the 16th March 1821, the settlement had been made with much attention and minuteness of inquiry by Mr. Reade, who was temporarily deputed for the purpose. But we could not reckon on our having an equally efficient agency available for their future management, considering the demands of the public service in other quarters, where interests a hundred-fold more important are at stake. Without, however, a minute attention to these estates, it is probable they would have suffered greatly through the arts and encroachments of the neighbouring Zemindars, and that instead of improving, the assets would, as in the past, have been found gradually less extensive. The result of the sale will have shewn you, that we by no means over-rated the price likely to be obtained by disposing of the zemindarry right. The sale of that right has in no degree compromised the interests possessed by the occupant cultivators. By the introduction of a superior class of village Zemindars possessing considerable capital, it has, we trust, secured the rapid improvement of the land, and in the purchase-money Government has obtained an ample compensation for the eventual rent it has relinquished.

106. Under the present orders of your Honourable Court, we shall not, of course, authorize the sale or permanent settlement of any mehals the property of Government, unless under peculiar circumstances, of a nature utterly to forbid the hope of successful management through any other arrangement.

157. The Board of Commissioners having recommended to us the sale by auction of different mehals in the district of Shahabad,* we should have acceded to the measure had we been guided solely by our views of expediency; but under the directions recently received from your Honourable Court, we have not deemed it proper to follow that course, and have instructed the Board to take the necessary measures for effecting a ryotwar settlement of the estates. The orders issued by us on the occasion will, we trust, be approved. We have endeavoured to secure the minutest attention to all the details on which the success of every system of khas management must mainly depend, and we need not,

* Revenue Consultation 5th October 1821 Nos. 17 to 19.

not, we trust, assure you, that our efforts for the accomplishment of your Honourable Court's views will in no degree be slackened by any doubts we may entertain on the general principle of the measure.

Revenue Letter from Bengal, 1 Aug. 1822.

Sale of Mehals in Shahabad.

EXTRACT REVENUE LETTER *to* BENGAL,
Dated the 10th November 1824.

Revenue Letter to Bengal, 10 Nov. 1824.

Letter from, dated 1st August 1822.—Respecting the sale of certain lands in Shahabad.

29. We are satisfied, generally, with your declaration, that "under our present orders, you will not authorize "the sale or permanent settlement of any mehals the property of Government, unless under peculiar circumstances, of a nature "utterly to forbid the hope of successful management through any other "arrangement." We enjoin you, however, not too readily to assume the existence of such peculiar circumstances, for we believe that they are of much less frequent occurrence than you are disposed to regard them. Under the knowledge which now you cannot but possess, of our wish not only that such lands as revert to Government in the permanently settled provinces should not again be settled permanently, but that, as often as estates can without any sacrifice be purchased on account of Government, you should avail yourselves of such opportunity to place them at the disposal of Government and bring them under temporary and detailed settlements, it is not necessary for us to enlarge upon the subject.

Par. 157.—In obedience to Court's orders, though not in accordance with the sentiments of Government, certain mehals in Shahabad settled with the Ryots in detail.

50. Your proceedings in this case are fully entitled to our approbation. You may be assured you have full credit for equal zeal in carrrying into execution the plan which you have thus adopted under our orders as if it had originated with yourselves; and we have little doubt that experience will procure for it as full a measure of your approbation as of ours. The instructions you have issued for the improvement of the course of management, which you confess has hitherto been such, in regard to khas estates, "as "could not have been expected to lead to a favourable result," an opinion which we have so often pressed upon you, are well adapted to all similar cases. These instructions are, however, general, and could not be otherwise; it is therefore necessary that the Revenue Boards should, by a vigilant superintendence, take care that they are correctly applied to particulars as they occur. You have very properly informed the Board of Commissioners, that it is to their "detailed instructions to the Collector, and diligent supervision," you look for the successful execution of your orders: but it is not less necessary that you should take precise cognizance of the proceedings of the Board, and be satisfied, on full information, that they discharge the duty which you expect from them.

EXTRACT REVENUE LETTER *from* BENGAL,
Dated the 30th July 1819.

Revenue Letter from Bengal, 30 July 1819.

Settlement of various Mehals.

213. The proceedings noted in the margin* contain several reports from the Board of Commissioners in Behar and Benares, submitting for the confirmation of Government the settlement accounts of various mehals which had become open to resettlement by the expiration of the leases of the farmers.

214. The

* Revenue Consultations, 24th July 1818, Nos. 46 and 47; 31st July, Nos. 63 to 65; 7th August, Nos. 51 to 77; 14th August, Nos. 25 and 26; 28th August, Nos. 37 to 40; 11th September, Nos. 30 to 32; 16th October, Nos. 34 to 37; 6th November, Nos. 26 to 31; 4th December, Nos. 54 to 59; 12th February 1819, Nos. 43 to 62; 26th February, Nos. 55 and 56, and 80 and 81; 19th March, Nos. 78 and 79, and 86 and 87; 2d April, Nos. 26 to 30; 7th April, Nos. 14 and 15; 16th April, Nos. 25 and 29; 22d April, Nos. 65 to 68, and 74 to 76; 30th April, Nos. 34 and 35; 13th May, Nos. 26 to 28; 21st May, No. 40; 28th May, Nos. 10 and 12; 18th June, Nos. 57 to 60; 2d July, No. 38; 23d July, Nos. 28 and 29; ditto, Nos. 39 and 41.

Revenue Letter from Bengal. 30 July 1819.

214. The jumma assessed on the mehals in question is in general inconsiderable, and we deem it unnecessary to trouble your Honourable Court by entering into any minute detail on the subject of them.

Settlement of various Mehals.

215. In regard to Benares, your Honourable Court is aware that, in cases in which any party may be able to establish a proprietary title to a mehal which may have been let in farm at the period of the permanent settlement of that province, any readjustment of the jumma is generally unnecessary, the Zemindars being entitled to enter on the assessment originally fixed at Mr. Duncan's settlement.

216 In these cases, however, it is the duty of the Revenue authorities to institute a careful investigation into the claims of all contending parties, and the proper performance of this duty has been very essentially secured by the superintendence of the local Board.

217. The above principle is not applicable to the province of Behar, where the Government jumma becomes open to readjustment on the lapse of all farms. In Benares, too, when no proprietors are forthcoming (the cases are not unfrequent), a new settlement of the land revenue becomes necessary, as well as in the rarer instances in which there may appear ground for granting an abatement in the jumma fixed by Mr. Duncan.

218. In all such cases, the immediate supervision of the Board is essentially necessary for securing the proper adjustment of the Government demand, since it is little likely (even supposing very extensive errors to be committed by the executive officers) that any available information, in regard to the real value of the mehals, should reach a Board permanently stationed in Calcutta, at the distance of five hundred miles.

219. It was, doubtless, this persuasion that led the Board of Revenue, in most of the occasional settlements which they had to superintend, to sanction an almost indiscriminate recourse to the competition of speculating farmers, as the sole means of ascertaining the value of estates and settling the Government demand.

220. We need not state how little calculated such a procedure was to secure the interests of Government, or the just rights of the proprietors or Ryots. The papers recorded on the annexed proceedings* will fully explain to your Honourable Court the principles by which the Board of Commissioners in Behar and Benares have instructed the several Collectors under their authority to be guided in the formation of settlements: they will likewise apprize you of the very full and detailed information which the reports required by them is calculated to secure, in regard to every point connected with the adjustment of the Government demand. Of the instructions issued by Government, with the view of further ascertaining and recording the rights of all classes of the agricultural community, your Honourable Court have already been apprized in the despatch from this department of the 17th July 1818.

221. For those important objects, it is clear that a very vigilant control on the part of the superintending authority is indispensably requisite: and the papers above referred to will abundantly manifest the especial necessity of applying such a control to the affairs of the Collectorship of Behar, in which a number of estates still remain to be settled.

222. It does not appear necessary that we should detain your Honourable Court with any detailed observations in regard to each of the individual mehals above-mentioned. With reference, however, to the communication made to you under date the 30th December 1809, it may be proper to notice that we have (on the ground stated in the annexed proceedings†) admitted the right of Rajah Mahpal Sing to engage for all mehals lying within Kunteet, the ancient principality of his family, to which he may be able to establish a title of actual property. Although there seems reason to believe that the arrangement reported to your Honourable Court in the above-mentioned despatch, under

* Revenue Consultations, 12th February 1819, Nos. 40 and 11; 26th March 1819, Nos. 27 and 28; 23d July, Nos. 32 to 36.

† Ibid., 12th February 1819, Nos. 13 and 53

Revenue Letter from Bengal, 30 July 1819.

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under which a zemindarry settlement was concluded with Mohpal Sing on very favourable terms, was made without any distinct reference to the more extensive zemindarry rights possessed by him, we have not considered ourselves to be at liberty to disturb that arrangement, or to assume it as a ground for barring the Rajah from the enjoyment of any rights which he never specifically renounced.

223. It may be proper, also, to observe, that although the amount of the jagheer constituted a deduction from the fixed revenue of the province, and the advantage derived by the Rajah from the settlement of the jagheer lands, is probably fully equal to the difference between the amount of the original assignment and the quit-rent at which he now holds them, yet that sum probably little, if at all, exceeds the amount which would have been assigned to his ancestor, Ram Gholam, in the event of the settlement for the whole pergunnah having been made with him in the character of Talookdar; and such an arrangement would probably have been adopted in the event of Mr. Hastings' original intentions in the Rajah's favour having been carried into effect.

224. Your Honourable Court will observe, that the settlement of the portion of the jagheer of the late Muneer Ooddowlah which lies in the district of Sarun, and that of seventy-three villages in Tirhoot formerly comprized in the jagheer of Mahomed Eritch Khan, were personally revised by the junior member; and to the energy, zeal, and talent of that gentleman, who appears at the same time to have been guided by a just anxiety for the admission of the proprietors, we must chiefly attribute the considerable increase of revenue which has been obtained.

225. The grounds on which Mr. Waring proceeded in framing the assessment, are very fully explained in the papers submitted by the Board, and to those we must request permission to refer your Honourable Court for further and more detailed information.*

226. On the occasion of his deputation to Sarun for the above purpose, Mr. Waring, you will observe, also concluded the settlement of certain lands comprized in the mocurrery of the late Rajah Bussunt Ram, and the measures pursued by Mr. Waring in forming this arrangement appeared to us very judicious. With exception, therefore, to a single mehal, which as being the actual property of the late Mocurrerydar we have deemed his heirs entitled to hold without any increase of jumma, we did not hesitate to confirm the settlement.

227. We have authorized the Board to attach permanently to their establishment, on a salary of 100 rupees, an officer under the denomination of Bundobustee Serishtadar, whose duty, as his name imports, is to assist in the revision of settlements, and to have special charge of all native accounts and proceedings connected with those arrangements. The necessity of such an appointment is fully explained in the report submitted by Mr. Waring with the settlement accounts of the first-mentioned mehals.

228. In confirming the settlement of the jagheer of Mahomed Eritch Khan, we have assigned to Mr. Macnabb, through whose intelligent and zealous research the falsity of the pretensions set up by the heirs of that person was detected, the prescribed commission of twenty-five per cent. on the first year's jumma, amounting to Rupees 11,236. 14. 9.

229. We likewise authorized the Board to confer a pair of shawls, of the value of 500 rupees, on Rae Muhtab Ram, formerly Sudder Canongoe, who appeared to have afforded very valuable aid to Mr. Waring on the occasion of the settlement.

306. The proceedings noted in the margin† contain several reports from the Board of Revenue, transmitting for our confirmation the settlement accounts of

* Revenue Consultations, 24th July 1818, Nos. 34 to 36; 16th December, Nos. 40 to 44.

† Ibid., 31st July 1818, Nos. 2, 3, and 7; 28th August, Nos. 2, 5, 6, and 10; 9th October, Nos. 9 and 10; 16th October, Nos. 1 and 2, and 10 and 11; 6th November, Nos. 1 and 2, and 10 and 11; 20th November, Nos. 10 and 11; 5th February 1819, Nos. 7 to 10 and 14; 19th February, Nos. 1, 2, and 8; 30th April, Nos. 25 and 27; and 23d July, Nos. 1 and 5.

Revenue Letter from Bengal, 30 July 1819.

Settlement of various Mehals.

of various petty mehals, the property of Government, which have hitherto been held under khas management or let to farmers under short leases. None of these mehals appear to be of sufficient importance to merit separate notice in this place, it being of course impossible, without inordinately swelling the despatch, to enter on a detailed explanation of individual measures of secondary moment, and no explanation, however diffuse, could enable your Honourable Court satisfactorily to dispense with a reference to the records themselves, in forming a judgment of the propriety of our acts.

307. Your Honourable Court will not have failed to remark the loss which has almost invariably resulted from retaining mehals under khas management. The same consequence has followed in the case of several of the estates in question; and in confirming the settlement of these mehals, we have been under the necessity of authorizing the relinquishment of the balances which so accrued.

EXTRACT REVENUE LETTER *from* BENGAL,
Dated the 16th March 1821.

Revenue Letter from Bengal, 16 March 1821.

189. In the 213th and following paragraphs of our despatch under date the 30th July 1819, we had the honour of submitting to the consideration of your Honourable Court our correspondence with the Board of Commissioners in Behar and Benares, in regard to the settlement of several estates in those provinces. We at the same time noticed the general principles by which the Board was guided on such occasions, the instructions conveyed by them to the officers employed in making the settlement, and the active interference which they themselves exercised, where they had reason to suspect any errors or omissions.

190. The proceedings of the annexed dates* contain various reports from that Board on the same subject; and although we are abundantly sensible that the information on which the assessment has been fixed is still in several respects defective, yet we trust the papers now referred to will satisfy your Honourable Court of the solid advantages which have resulted from the institution of a Board to superintend the revenue affairs of the Central Provinces, and from the close personal supervision to which the acts of the executive officers have thus been subjected.

191. The settlements in question embrace, you will perceive, mehals paying to Government a revenue of several lacs of rupees per annum; and on a consideration of the proceedings relating to them, contrasted with those which must almost inevitably have been pursued by a Board stationed at the Presidency, we cannot hesitate to affirm our conviction, that a large share of the addition which has been thus made to the Government rental, is to be attributed solely to the employment of a local board to instruct, control, and direct the executive officers. We at the same time have a sensible pleasure in stating, that the manner in which those officers gave effect to the instructions of the Board has been generally such as to merit our approbation.

192. We have already intimated, that the information on which the above settlements were made must, generally speaking, be considered defective; and this may naturally be thought to have constituted a sufficient reason for postponing the perpetual settlement of the estates in question, until the revenue officers should have an opportunity of proceeding with full leisure, village by village, and of adopting such measures as would secure the complete investigation of all that is required to be ascertained.

193. But

* Revenue Consultations, 24th September 1819, Nos. 21 to 25; 12th November, Nos. 23 to 30; 3d December, Nos. 18 to 21; 6th October 1820, Nos 51 to 58; 7th December 1819, Nos. 13 and 14; 8th February 1820, Nos. 16 to 18; 24th March, Nos. 18 and 19; 21st April, Nos. 19 to 22; 25th April, Nos. 19 and 21 to 23; 19th May, Nos. 32 to 43; 26th May, Nos. 24 to 26; 14th July, Nos. 21 to 24; 11th August, Nos. 33 to 35; 25th of August, Nos. 23 to 25; 22d September, Nos. 22 to 25; and 1st December, Nos. 20 and 21.

193. But to such grounds for deferring the permanent settlement of the mehals in question several considerations were opposed. The utmost amount of additional revenue that could have been hoped for from a more minute inquiry was not likely to be considerable. The assessment actually imposed may certainly, in most cases, be considered heavy, when contrasted with the jumma payable by the neighbouring estates, which were assessed at the time of the decennial settlement; and the proprietors would, under the rules of 1793, have just reason of complaint, perhaps a legal ground of action against Government, if on the expiration of the farmers' leases they had been indefinitely denied the benefit of a permanent settlement, when willing to pay what the Revenue officers considered it equitable to demand.

Revenue Letter from Bengal, 16 March 1821.

Settlement of various Mehals.

194. With regard to the mehals the property of Government, the mere amount of jumma was of comparatively little importance, because we were fully satisfied that any abatement of the demand which the existing assets might justify would be amply compensated by an increase on the sale price, and it was obviously proper so to limit the amount of the reserved rent, as that the estates should possess a considerable value.

195. Of these mehals, too, the settlement was very carefully made by Mr. Reade, whose reports evince great diligence of research, and convey a very favourable impression of his talents as a Revenue officer. Their value consisted chiefly in the capability of future improvement; and though they had hitherto yielded little or no revenue, the result of the sale abundantly justified the expectations we had entertained.

196. The mehals sold were assessed with a jumma of Rupees 22,156, and the amount realized by the sale of the proprietary title subject to the payment of that revenue amounted to Rupees 3,76,125.

EXTRACT REVENUE LETTER *to* BENGAL,

Dated the 18th February 1824.

Letter from, dated 30th July 1819, par. 213 to 229; also Letter, 16th March 1821, 189 to 196.—Correspondence with the Board of Commissioners in Behar and Benares, in regard to the settlement of several mehals in those provinces.

67. THESE were estates which had become open to resettlement by the expiration of the leases of the farmers. Of these some were the property of individuals, who now, in the character of proprietors, demanded to be admitted to form engagements for the revenue; and others on the failure of parties, from absence or otherwise, to establish a proprietary interest in the lands, were considered by you and the Board of Commissioners for Benares and Behar to have reverted to Government.

Revenue Letter to Bengal, 18 Feb. 1824.

68. With respect to those estates in Benares to which proprietary claims were advanced, there was only one inquiry to make, namely, whether the claim was sufficiently supported, the proprietor being entitled to enter at the jumma originally fixed by Mr. Duncan. In Behar, the Government jumma being open to readjustment, an additional inquiry was necessary into the value of the lands.

69. We are satisfied by a perusal of the voluminous proceedings which relate to these settlements, that in the generality of cases both inquiries were carefully performed; and though you acknowledged that "the information on which "the assessment had been fixed is still in several respects defective," every precaution seems to have been taken to prevent any material mistake. We cannot, however, sanction the proceeding recommended by the Commissioners in their report to the Vice-President in Council, dated 10th July 1818, and approved of by you on the 30th of the same month. The Commissioners reported the settlement of mouza Kytee Wyf Narree, at a reduced jumma of Bengal Sicca Rupees 1,025, on condition that the proprietor should liquidate the arrears of Rupees 3,517. 12. 9, which had accrued up to Fusly 1224 upon his former jumma of Tursoolee Rupees 1,395. 13, by instalments, in ten years. It

* Revenue Consultations, 22d September 1820. Nos. 26 to 29 and 31.

Revenue Letter to Bengal, 18 Feb. 1824.

Settlement of various Mehals.

It would appear that this mouza fell into arrear in Fusly 1219, in the sum of Rupees 1,314. 14. 9, and was offered for sale; but "no bidder appearing, it "remained khas to the end of 1824." The proprietors, in our opinion, could not be justly held responsible for any arrears while the lands were under the immediate management of Government; for it is to be presumed that during that period Government derived all the revenue which the lands were capable of yielding, and if they failed to do so, it is unreasonable that the proprietor should be held responsible for a system of management which he could not improve, and for frauds which he could not prevent. We direct that the instalments be therefore limited to the original balance of Rupees 1,314. 14. 9.

70. Nor can we approve the sale, in so many instances, of estates which have reverted to Government. Under the ignorance which you have so often avowed of the rights of the several classes claiming an interest in the soil, and the difficulty which a settlement in perpetuity places in the way of ascertaining and securing these rights, we cannot but feel surprise that you should so often manifest an eagerness to alienate in perpetuity those lands which have become open to assessment, instead of availing yourselves, which would be the more consistent course, of every proper opportunity to place as much as possible of the country in those circumstances in which the object of securing the rights of all classes can be most successfully attained. As you have already, however, received our letter of the 9th May 1821, in which we have instructed you to abstain from the sale of lands which have reverted to Government, we trust it will not be necessary for us hereafter to recur to this subject.

71. Among other particulars in this extensive correspondence, our attention has been strongly attracted to the controversy between the two members of the Board, Mr. Buller the senior member, and Mr. Waring the junior, whether khood-khoost Ryots be subject to dispossession on a sale of land for arrears of revenue, and whether they are liable to an increased rate of rent at the will of the Zemindars. It is undoubtedly painful to us to consider, that questions of such vital importance should still remain in such a state of uncertainty, that the members of one of your Boards of Revenue should be liable to a conflict of opinions upon the subject. We observe that you, in deciding upon these questions, declare that "the khood-khoost Ryot possesses a permanent right "of occupancy." Permanent, we presume you mean, notwithstanding any sale to which the lands may be subject. This seems to establish something of importance in favour of the Ryot. But you immediately add a condition, the effect of which we are afraid must be to annul whatever might appear to be established by the preceding proposition. The right of occupancy of the Ryot, you say, "is subject to a rent regulated by local usage:" but local usage, you are well aware, and if there were no further evidence of it that afforded in the present proceedings would be more than sufficient, is so little capable of being ascertained, that it must be in the highest degree defective as a rule of guidance. The consequence is, that the Zemindar being thus referred to an imaginary, not a *real* standard, is left to follow his own inclination, and may inflict upon the Ryot whatever treatment he pleases. We do most earnestly hope that you will, at no distant period, be enabled to remedy a state of uncertainty pregnant with so many evils. We know no better means by which you can accomplish this desirable object, than by enjoining your local officers, on all occasions connected with the adjustment of revenue settlements, and even on the trial of summary suits, to *furnish* you with full information upon the general condition of the different classes of the agricultural community, similar to that contained in the valuable report from Mr. Reade, dated 9th February 1820.

72. It is with some surprise that, in the letter addressed by Mr. Mackenzie to the Board of Commissioners on the subject of the above-mentioned discussion, dated 12th November 1819, no reference is made to the view taken by us in paragraphs 6 to 83 of our despatch of 15th January preceding. We therein entered fully into a consideration of the effects which had been produced upon the interests of the various parties connected with the soil, and we expected that, on the receipt of that despatch, no time would be lost by you in putting the different Revenue Boards under your authority in possession of our sentiments upon this most important subject; and if, under ordinary

circumstance ,

Revenue Letter to Bengal, 18 Feb. 1824.

Settlement of various Mehals.

circumstances, such a course was desirable, it was still more so in the peculiar course of inquiry which was proceeding in almost every district under the control of the Central Board, that the Board should have been fully advised of our sentiments as to the operation and effects of the permanent settlement upon the interests of the agricultural community.

73. Such a reference only to the inferior authorities would satisfactorily account for the delay which has occurred in replying to our despatch, and we now desire that you lose no time in returning a full and detailed answer to our inquiries.

74. We are not fully satisfied that your proposal to afford a larger malikana than ten per cent. to recusant proprietors is not an unnecessary and unreasonable indulgence; but as the subject is under reference to the Board of Commissioners, and will undergo reconsideration, we shall not at present enter further into the question.

75. It is painful to us to receive such strong testimony as that which is here afforded, to the unfaithfulness of the putwarry accounts. The case, too, appears nearly the same with those of the Canongoes. These melancholy facts so fully before you have, we doubt not, supplied you with additional motives for earnestly prosecuting those general measures which you have in contemplation, for ascertaining by your own inquiries the extent and value of the land in the several districts, and the rights of those who claim a share in their produce.

Par. 306 and 307—Settlement of various petty mehals, the property of Government.

110. Unless in those cases in which you have disposed of mehals in perpetuity, a measure with respect to which we have had occasion frequently to express disapprobation, and which we trust we shall not have occasion to repeat, we are satisfied of the propriety of these proceedings. The experience to which you direct our attention of the failure of khas management under your Government, is well calculated to impress us with distrust of the efficiency and goodness of your revenue management and revenue agents. In no essential circumstance can khas management be regarded as differing from annual ryotwar settlements. We have a large experience of these settlements under the Madras Government, and when we find that a Collector can there manage successfully a whole district of ryotwar settlements, and that in Bengal, if there is but a mehal or two held khas in a whole collectorship, it is almost always managed ill, you must be aware of the impression which such a comparison cannot fail to make upon our minds.

111. In following the instructions which we have communicated to you, for retaining in the hands of Government the property of such lands, even in the Lower Provinces, as may be acquired by Government, you are to understand that we are favourable to leases for a term of years, more especially leases for years to the Ryots, each for his separate possession. We have perused with much interest the report from the Magistrate in Chittagong, Mr. Pechell, dated the 5th October 1818, and entirely approve of the course which he adopted, in withholding from the Aumeens deputed into the hill territory the support of the police, as being, in his judgment, a measure calculated to commit the public authorities in the private disputes that were likely to arise from the united exactions of the revenue and police agents. We are happy to perceive that you have adopted the very judicious suggestions of Mr. Pechell for the future settlement of the revenue derived from the Dukhelcore and Ewas mehals, and we earnestly recommend that similar arrangements may be entered into with the several hill chiefs. As for the reasons stated in the 7th paragraph of Mr. Pechell's report, we consider it desirable to avoid the frequent deputation of petty native revenue officers into the hill territory.

EXTRACT BENGAL REVENUE CONSULTATIONS,

Dated the 6th November 1818.

Magistrate of Chittagong, 5 Oct. 1818.

From P. W. Pechell, Esq., Magistrate at Chittagong, to Mr. Secretary W. B. Bayley.

Sir:

Settlement of various Mehals.

1. I have the honour to acknowledge the receipt of your letter, under date the 4th instant, with its enclosures.

2. On referring to the records of the office, I find that, on the 18th December last, the Government Pleader presented an application to me, of which, with the order passed on it by me, I have the honour to subjoin translations.

" A perwannah from the Collector has been received by me, intimating " that, conformably to orders from the Board of Revenue to count the houses " of the inhabitants of the hills, Roda Kissen Aumeen and Colby Doss " Mohurer are to be sent to the northern parts of the district, and Surooh " Chund Base Aumeen, with Doorgachun Mohir, to the southern parts, with " perwannahs. I therefore hope that, in order to save the lives of the " Aumeens and Mohirers, &c., and to put a stop to vicious persons at the " time of counting the houses, orders may be sent to the Darogahs of Banj- " ram, Putikchurree, and Zarawurgunge, in which the hills of Oaturcool are " situated, and those of Puteah Saat Rormea, Checkoorea, Ramoo, and " Teknaof, which comprise the Dukkincool division, for assistance and help."

Order passed on the above.

" As it does not appear that there is any cause for apprehension on the " part of the Aumeens, if they honestly perform what they are sent to do, " neither does it appear that there is any necessity for sending any such " general order before-hand in the way applied for."

3. The above is the whole that has passed between the Collector and myself on the subject adverted to, nor did I ever, till the receipt of your letter above acknowledged, understand that the officers deputed by the Collector into the hills had experienced molestation, in any instance, in the performance of their duty. My reason for passing the above order on the requisition for assistance from the police, is partly set forth in the order itself; added to which, it always appears to me objectionable to send general orders of that nature to extend from one end of the district to the other, without some special grounds for it. None, certainly, were shewn, and I never since have heard that there were any; nor do I perceive, from the Collector's report to the Board of Revenue, when or where such existed. The hills comprising the Ewas mehal are situated to the north of the Sunker River, and if the Aumeen had in that quarter experienced any interruption in the performance of his duty, he should have applied to the tannah of Pubah, which is the nearest, for assistance, which the Darogah would have no doubt afforded, as it was already his duty to have done in such a case of necessity, without such previous circular order as is above referred to; or, at any rate, his failing to do so in one instance, would have been immediately rectified by a reference to me. The nature of the obstacles which the Aumeens are stated to have met with is not described, nor is it stated where they occurred, but it would seem that the chief one was apprehension of the *Kookies*, &c. If such apprehension really existed, it would have been necessary to have sent a party of Sepoys with them, as no police Buckundanzes would have ventured into the hills in such parts as are infested by those wild tribes, neither are there any to be met with in that quarter. I have questioned the agent of the Hill Chiefs, Sireepooroo and his brothers, on this subject, and he declares that, so far from any Aumeen having experienced molestation in the hills, or having been prevented from the performance of any duty there from fear of it, a deputation from the Collector's office, consisting of Gauhurry Bose and Aumeen Doorga Churn a mohour, Seranjdeen a jemadar, with peons, &c. went to the hills in about Argun (November, December) last, counted the houses in them from the Currumfulby or Chittagong river to the Naaf, and was accompanied all the way, and assisted in the performance of the duty by one of the brothers (Ompoo) and that, since that period, a settlement was concluded with them for one year on the enume-

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ration then made, which is on the same terms as the last one, no increase of houses having been found. I am, therefore, not able to comprehend what can be meant by the observation, that the Aumeen deputed into the hills was obliged to return without effecting the object for which he was sent, through fear of kookies, or molestation of any kind; or how, if such was the case, it could have occurred, and myself been kept in ignorance of it till this period.

4. As a question respecting the kapas mehal, or revenue of the hills, has been referred by Government to me, perhaps it will not be considered altogether foreign to my department, if I take this opportunity to suggest the expediency of some change in the system of its assessment, particularly that of the Dukkincool division, which excepting the Ewas mehal, includes all the hills to the south of the Curucomfoolly River, as far as the Naaf. At present these hills are assessed by a tax on each family residing in them. The assessment varies, as the hill people are constantly wandering from one part of the hills to another. In order to ascertain, from time to time, what settlements to enter into with the hill chiefs, it is the custom to send people from the Collector's office to count the number of families residing in different parts of their divisions. Such visits are generally vexatious and annoying to the hill people, as exactions of money, and acts foreign to the duty of those who are sent to execute the commissions, frequently take place, whence a disposition to dispute is engendered between both parties: a state of affairs which I do not conceive furnishing the Collector's people with Buckundarzes from the police tannahs to accompany them is at all calculated to improve. The hill people, in language, modes of life and religion, are entirely different from the natives of the plains, and much more honest in their dealings and orderly in their general conduct, if unmolested. I am apprehensive that frequent visits into their distant wild country by such people as Aumeens from the Collector's office, or police people, who cannot be depended on for honesty or good conduct when at a distance from the court, to which the hill people seldom resort, being in the habit of settling their disputes among themselves, might provoke the people in question to some resistance or exertion of their physical power, and the strength which the nature of their country affords them. Should such resistance be provoked, it would be necessary to uphold the authority of Government by punishing and checking it, which on account of the nature of the country and climate, and the hardy and robust habits and forms of the inhabitants, might cause much embarrassment and inconvenience. The yearly revenue of the whole Dukincool division amounts by the last settlement to Sicca Rupees 2976. 2. 19. on which an increase or decrease occurs as often as a new settlement is made, after each deputation of Aumeens, Peons, &c. from the Collector's office, once in each year, to number the families residing in the hills in question; and I beg leave to suggest to Government for its consideration, whether it might not be advisable to grant long leases of the mehals, for perhaps ten years, rendering by the latter expedient the visits of Aumeens, &c. less frequent than they are at present, rather than to continue the present system, which is vexatious to the hill people, and which, I apprehend, may at some future period be the cause of an embarrassment, to induce government to run the risk, of which no adequate benefit in so trifling an increase of revenue as is occasionally produced appears to me to present itself.

5. Independently of the above considerations, which principally affect the internal tranquillity of the district, I beg to state, that it may be an object of policy to prevent any proprietary possession of the hilly parts falling into the hands of persons whose good conduct cannot be depended on. I have understood that some Mug chiefs, the relations of the late Ryngjyng, have been directing their attention towards obtaining possession of parts of the hills, and in case they were sold at auction for any defalcation of revenue on the part of the present proprietors, these persons would no doubt endeavour to do so. Such an arrangement would, I fear, be the cause of future troubles, because the Mug sirdars cannot be depended upon, and the possession of the hills in the neighbourhood of the frontier would afford them opportunities of carrying on schemes against Arracan, which would tend to excite hostilities with the Burmese Government. No such schemes are to be apprehended from the hills in that quarter being held by the family of Sireepooroo: on the contrary, their being the proprietors of them would insure the magistrate of the district being in

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in most cases informed of any thing wrong that might be in agitation. I am, therefore, induced to believe that Government would, perhaps, deem it politic to forego a small increase of revenue in that part, rather than suffer the hills to fall into the hands of persons whose possession of them might eventually cause much trouble and difficulty, also more expense to be incurred than would be equal to the value of such increase as is occasionally obtained under the present system.

6. Through the Political Department, Government has already been apprized of the advantages which have occurred during the last few years, by the hills to the southward being held by Sireepooroo and his family, and of the assistance which that chief rendered me in the Ramoo quarter in 1816-17, by proceeding, at my request, with a large body of hill people to Ramoo, where he subsisted at his own expense during a period of several months, and with whom he assisted the military and police officers in scouring the hills and pursuing the Mug insurgents, who were sheltered in that difficult country under the chief Ryngjyng, thereby mainly contributing to the total suppression of the insurrection, which was at last effected by the surrender of Ryngjyng and the capture or surrender of all his sirdars and inferior men. Besides the expense that Sireepooroo was at in keeping his men down at Ramoo, he has incurred a loss of revenue, from his hills in that part having been deserted by many hill Mugs and others who had settled in them, owing to the plundering practices and other misconduct of Ryngjyng's adherents: I therefore think he is entitled to more consideration than an ordinary Zemindar, particularly as it appears to me a measure of policy, not to suffer the hills to fall into the hands of any Mug sirdars. They have been for a long period in the possession of Sireepooroo's family, and the joomeeas, or hill people, are accustomed to look up to it as their chiefs. On account of the difficulty of the country, and the difference between its inhabitants and the natives of the plains, I should think it unadvisable to sell the lands of Sireepooroo like a common zemindarry in the latter, unless some stronger reason existed for it than not being able to obtain from him such increase of revenue as has hitherto been the object in view.

7. The system of collecting arrears of revenue among the hill people by attaching their property is not practised, because, even if successful in recovering the arrears the first time it might be enforced, it would in its consequences be more injurious to the proprietor than waiting till the Ryot could conveniently pay what was due; and for these reasons, that the hill people are but few, comparatively with the tract of country that is open to them, and as they have no attachment to particular places, like the people of the plains, they leave a spot whenever they fancy they have reason to be dissatisfied. As the property of the chief consists not in the quantity of land cultivated but in the number of families residing on his estate, he becomes the sufferer by his people leaving it and going to other parts, consequently he is obliged, from policy, not to exact arrears from them in any way that will cause dissatisfaction, but to contrive by management and encouragement to obtain his due. From inquiries I have made, I am led to believe that the circumstances of the Ewas mehal falling into arrears has been caused by the property of the hill people residing there having been attached. That mehal is situated in the hills between the Chittagong River and the Sumkar, and is to the east of this place distant about ten or twelve miles, or in other words, between the Ooturcool division of the hills belonging to Durmbux Khan and the Dukkincool division belonging to the family of Sireepooroo. This property, called the Ewas mehal, belonged to a chief named Aboyea, who dying left it to his son, a minor, named Doongea Roojafroo. The revenue fell in arrears, and a person of the name of Sudaram, who was security at the Collector's office for it, attached the property of the people, who have mostly in consequence deserted that part. Some are probably gone to the southern and eastern hills, which belong to the Dukkincool division, and others to those of Ooturcool, so that the Ewas mehal is in a great measure deserted and its revenue cannot be collected. This may probably be what Mr. Patterson has alluded to in his letter to the Board of Revenue, where he states that two persons have deposed to Sireepooroo's having *embezzled* the revenue of the Ewas mehal. The departure of the hill people from

from one chief's estate to that of another is very objectionable, as it is calculated to (and has already done so) produce enmity between the chiefs and to cause tumults and affrays. I am, indeed, at this very period engaged in endeavouring to settle amicably a dispute of this kind between Durmbux Khan and Sireepooroo, and to prevail on them voluntarily to enter into some kind of an agreement with each other to discourage their dependents from enticing away each others' Ryots.

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8. In what I have above stated, I by no means wish to propose that the rights of Government to an occasional increase of revenue from the kapas mehal should be injured: on the contrary, I have no doubt that the family of Chuttingfooroa would voluntarily agree to a fair increase of the revenue at which they are now assessed, were an offer of a settlement for ten years to be held out to them in consequence. Sireepooroo, no doubt, is sensible that he has some claim to consideration, on account of the services he has rendered in contributing to put a stop to Ryngjyng's insurrection, and has occasionally expressed to me his wishes to enter into a ten years' settlement for his hills, and appeared to complain of the treatment his people receive from Aumeens and Peons sent among them to count the houses in the villages. On the receipt of your letter I dispatched a person to the hills to require the attendance of Sireepooroo, who is the active manager of the estate for the whole family. The reason of my delay in transmitting this, my reply to the orders of Government, has been a desire to make some inquiries from Sireepooroo previously to preparing it. My messenger has returned unsuccessful, as Sireepooroo is unable from indisposition to come to Chittagong.

I have, &c.

Zillah Chittagong,
5th October 1818.

(Signed) P. W. PECHELL,
Magistrate.

EXTRACT REVENUE LETTER *from* BENGAL.

Dated the 16th March 1821.

85. On our proceedings of the annexed date,* your Honourable Court will find recorded our correspondence with the Board of Revenue, relative to the settlement of various mehals under the management of the Collector of Hidgellee.

Revenue Letter from Bengal, 16 March 1821.

86. The extensive estates of Jella Mootah and Miynamootah are situate in that portion of the collectorship which belongs to our ancient possessions, but have hitherto been held khas or let in farm in consequence of the recusance of the proprietors. On the expiration of the farmers' leases with the year 1226, Mr. Crommelin proceeded to form a perpetual settlement; but it appearing to us that the arrangement had been made on information much less perfect than it is desirable to obtain, we deemed it proper to withhold our confirmation, stating to the Board of Revenue the most important of the points that appeared to require investigation, and proposing the appointment of an experienced revenue officer to form a settlement of the estates on proper principles.

87. No revenue officer possessing adequate qualifications being available for the purpose, we have been compelled to continue the farmer's settlement of the above estates for a further period; and the same cause has rendered it necessary, similarly, to extend the existing settlement of various other mehals in the pergunnahs of Puttaspore, &c.

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* Revenue Consultations, 17th September 1819, Nos. 10 to 12; 5th November, Nos. 5 to 7; 25th August 1820, Nos. 10 and 11; and 13th October, Nos. 12 and 13.

EXTRACT REVENUE LETTER *to* BENGAL,

Dated the 10th December 1823.

Letter from, dated 16th March 1821, par. 85 to 87.

Revenue Letter to Bengal, 10 Dec. 1823.

Settlement of various Mehals.

31. The number of questions to be determined relative to lakeraje tenures in this province, requires, it is manifest, the appointment of a peculiar tribunal for their determination, the ordinary courts being altogether incompetent to the duty; and among the practicable expedients in your power, nothing appears to us likely to accomplish the object more efficiently than the appointment of a Special Commission, of the nature of that to which you resorted for the decision of certain claims to recover possession of land illegally and wrongfully disposed of by public sale in the Ceded and Conquered Provinces, and constituted by Regulation I. of 1821. If such a judicial Commission as this were appointed, and along with it a surveying establishment, the exact determination of quantities and boundaries, and the exact determination of rights might be carried on at the same time, and every part of the requisite knowledge would in this manner be acquired.

32. It is worthy of consideration, however, that this surveying and judicial establishment, if placed in operation for the purpose of determining the quantities of lakeraje lands and the individuals who have rights to them, might at the same time, and as it would appear with a great saving ultimately of time and labour and expense, perform the same class of inquiries with respect to the other lands of the province, and thus afford a complete and accurate record of boundaries and tenures throughout Cuttack. We offer this as a suggestion, of which, of course, you will judge, with a more accurate reference to the circumstances of the case than can be made here. We also desire, that in the estimate you may form of advantages and disadvantages, a full account may be included of the probable cost, and that our opinion may be taken before any thing is decided by which considerable expense can be incurred. What we regard as of primary importance, is not so much the choice of means as the accomplishment of the end, which in the determination of all questions regarding rights, and more especially those upon the large scale, requires that the investigation and decision should be performed under all the securities for right decision which a good tribunal affords.

EXTRACT REVENUE LETTER *from* BENGAL,

Dated the 1st August 1822.

Letter to, dated 9th May 1824, par. 65.—Respecting the settlement of various small estates in the provinces of Behar and Benares.

Revenue Letter from Bengal, 1 Aug. 1822.

118. In our letter of the 16th March 1821, we have stated the reasons which have led us to the conclusion that the Zemindars in Behar are entitled, under the Rules of 1793, to have the settlement of their lands made perpetual; and independently of the question of right, we consider it to be undesirable to maintain partial exceptions from the general scheme applicable to the province. We have constantly enjoined the Boards to instruct the Collectors to include in their proceedings a full detail of all points affecting the rights of the occupant cultivators; and we have already explained, that the limitation of the public demand implies no relinquishment of our right to interfere, if our interference shall be necessary to maintain them.

119. We must acknowledge, however, that when these arrangements came before us, we were not equally prepared as we now are, to decide on the measures necessary for combining with the adjustment of the jumma the ascertainment and settlement of the rights and interests of the inferior classes.

EXTRACT REVENUE LETTER *to* BENGAL,
Dated the 10th November 1824.

Letter from, dated 1st August 1822, par. 118 to 119.—Explanations respecting the settlement in perpetuity of various small estates in the provinces of Behar and Benares.

Revenue Letter to Bengal, 10 Nov. 1824.

Settlement of various Mehals.

36. When the law gives, as here you say it does, a right to the settlement in perpetuity, there is no doubt with respect to the proceeding which ought to be adopted; and even where the case may appear somewhat doubtful, Government should afford to individuals the benefit of a liberal construction. But we do not allow that the mere circumstance of avoiding a detailed settlement where the surrounding lands are settled in perpetuity, should supercede the instructions you have received to settle no lands in perpetuity without our previous sanction.

Par. 120 to 122.—Explanations respecting the settlement of mehals open to resettlement in Benares.

37. The remarks in the preceding paragraph apply equally to what you have here advanced.

EXTRACT REVENUE LETTER *from* BENGAL,
Dated the 30th July 1823.

Revenue Letter from Bengal, 30 July 1823.

140. In the proceedings of the annexed dates,* your Honourable Court will find recorded our correspondence with the Board of Revenue in the Central Provinces, relative to the settlement of various mehals in Tirhoot which had been let in farm, but of which the farmer had failed to make good his engagements.

141. This result appears to be partly ascribable to the erroneous calculations in regard to the capability of the mehals on which the jumma was fixed, and partly to the turbulent character of the numerous Zemindars by whom the land is occupied and chiefly cultivated.

142. A re-settlement has been effected of most of the lands in question at a somewhat reduced jumma.† For one mehal, in which the proprietors appear to be particularly refractory, and for the settlement of which we have found it necessary to make special provision, the final arrangement made has not yet been reported to us: but we trust that in regard to it, also, a satisfactory settlement has been effected. Our correspondence with the Board contains a discussion on some general points of some importance relative to the principles of assessment and collection, and it is therefore chiefly we now bring it to your notice. We shall not, however, trouble you with the detail in this place.

143. The

* 4th September 1818, Nos. 67 to 69; 1 August 1820, Nos. 40 to 44; 3d August 1821, No. 34; 8th February 1822, Nos. 28 to 35; 4th July, Nos. 26 to 32: and 15th August, Nos. 30 and 31.

	Former Jumma.				Present Jumma.			
	Rupees.	A.	P.	F.	Rupees.	A.	P.	F.
† No. 1. Mahomedpore Dayopore	568	2	18	0	568	2	18	0
No. 2. Govindpore Daree	728	2	18	0	501	0	0	0
No. 3. Deegha Nirf	604	8	14	2	441	0	0	0
No. 4. Ahmudpore	801	0	0	0	801	0	0	0
No. 5. Dubhaic	773	10	3	3	501	0	0	0
No. 6. Jaffer Hugger	2,455	7	5	2	2,456	0	0	0
	5,930	15	19	3	5,268	2	10	0
Decrease					662	13	1	3

Revenue Letter from Bengal, 30 July 1823.

Settlement of various Mehals.

143. The Board, you will perceive, having employed Captain Tanner of the invalids to survey the estate above-mentioned, stated that they had derived much advantage from his services, and suggest that he should be attached to them as surveyor. It appeared, however, that he was not fully qualified to make a regular survey, and that his method of measurement, though sufficient to check any gross mistake or fraud, was not such as to ensure the desired degree of accuracy.

144. We deemed it proper, therefore, to postpone employing him. But having subsequently learnt that he had made considerable progress in the attainment of the desired qualifications, and as it appeared that his activity and knowledge of the people might be very usefully employed, we authorized the Board, on their renewing their former recommendation, to employ him in such occasional surveys as they might judge fit, and to pay to him an allowance, during the period he might be so employed, of Sicca Rupees 250 per mensem. This appointment is merely temporary. Its continuance we propose to consider, when the next specimen of Captain Tanner's operations shall be furnished.

EXTRACT REVENUE LETTER *from* BENGAL,

Dated the 30th July 1819.

Revenue Letter from Bengal, 30 July 1819.

Abolition of Tehsildarry Establishments in Bengal and Behar.

THE proceedings of the annexed date* contain a report from the Board of Revenue, in reply to the reference which, we informed you, had been made to them in regard to the practical effects of the abolition of the tehsildarry establishments in Bengal and Behar.

104. The Board, your Honourable Court will observe, after detailing the opinions entertained by the several Collectors, thus express themselves.

"On a consideration of the communications which we have received from "the several Collectors on the subject of the tehsildarry establishments, we "have no hesitation in delivering it as our opinion, that no material inconve- "nience has resulted from the abolition of these establishments. Indeed, "under all the circumstances of the case, we have no doubt that the interests "of the landholders have been promoted, by causing them to pay in their "revenues without the intervention of native officers, who having generally "been placed at a distance from the immediate control of the Collector, were "in the habit of making exactions from the petty Zemindars, which were much "more burthensome to them than the expense which they may incur for the "purpose of forwarding their instalments to the Collector's treasury.

"Your Lordship in Council will have noticed, that in the districts of "Burdwan and Chittagong, the Tehsildars were permitted to reside at the "Collector's head station; consequently, the intended accommodation to the "landholders could not have had effect."

105. In the opinion expressed by the Board our own sentiments generally concur; and we have deemed it proper, in conformity with their suggestion, to authorize them to adjust the kistbundee of all Malguzars whose jumma does not exceed one hundred rupees, so as to admit of their paying their annual revenue in four instalments.

EXTRACT REVENUE LETTER *to* BENGAL,

Dated the 18th February 1824.

Letter from, dated 30th July 1819, par. 103 to 105.—Statements from the Collectors and Board of Revenue, that no ill consequences have arisen from the abolition of the tehsildarry establishments in Bengal and Behar. } Satisfactory.

EXTRACT

* Revenue Consultations, 26th March 1819, Nos. 1 and 2.

EXTRACT REVENUE LETTER *from* BENGAL,
Dated the 29th October 1817.

(Department of Ceded and Conquered Provinces.)

Revenue Letter from Bengal, 29 Oct. 1817.

Ceded and Conquered Provinces.

Settlement of Bundlecund, Allyghur, and Kemaon.

51. On the proceedings of the annexed date,* your Honourable Court will find recorded our correspondence with the Board of Commissioners regarding the settlement of the district of Bundlecund, as concluded by the Collector for the years 1223 to 1227 inclusive.

52. The following is the general result of that settlement, omitting the several modifications in the assessment of individual estates which have been subsequently adopted, and which, as noticed in the report of the Board of Commissioners, will not materially affect the aggregate jumma of the district.

1223 (1815-16)	Sicca Rupees	36,95,090
1224 (1816-17)		37,16,638
1225 (1817-18)		37,26,263
1226 (1818-19)		37,30,320
1227 (1819-20)		37,30,641
Total ...		1,85,98,952
Average of five years	Rupees	37,19,790

53. The jumma of Bundlecund in the last year of the first triennial settlement (1216 F.S. 1808-9) is stated at Sicca Rupees 25,01,331, and in the last year of the second triennial settlement (1219 F.S. 1811-12)at Rupees 29,02,846.

54. The assessment of that year was, with particular exceptions, continued through the years 1220 (1812-13), 1221 (1813-14), and 1222 (1814-15).

55. The accounts now under consideration exhibit an average annual increase in the jumma of Rupees 12,18,459, when compared with the jumma of 1216, and an increase of Rupees 8,16,944 when compared with that of 1219.

56. This extraordinarily large increase in the Government demand was certainly of itself calculated to excite apprehensions in regard to the stability of the arrangements from which it resulted.

57. We participated fully the very favourable opinion entertained by the Board of the general merits of Mr. Waring, and the state of the collections in Bundlecund in the past and present years appeared to evince the justness of the principles on which the settlement in question was framed; yet, in the absence of detailed information, we could not contemplate so large an enhancement in the jumma, without considerable anxiety lest the permanent interests of the country might in some degree be overlooked in the pursuit of an immediate increase of revenue to the state.

58. The evidence, therefore, contained in the several documents now submitted by the Board, of the care and skill with which Mr. Waring has estimated the resources of the several estates, and the discrimination with which he appears to have allotted the revenue on each, together with the successful result of his arrangements in those instances in which he had recourse to a khas collection, afforded to us the highest satisfaction.

59. With reference to these circumstances, to the precautions taken by the Board, and to the result of the collections in the two past years, there appeared every reason to trust in the stability of the arrangements now submitted by them: we accordingly confirmed the settlement.

60. For more particular information in regard to this settlement, we beg permission to refer your Honourable Court to our proceedings.

61. The report furnished by Mr. Waring and submitted by the Board, appears to us particularly deserving of attention, and to afford a highly creditable

* Revenue Consultations, 25th July 1817, Nos. 35 to 38.

Revenue Letter from Bengal, 29 Oct. 1817.

Ceded and Conquered Provinces.

Settlement of Bundlecund, Allyghur, and Kemaon.

able proof of that gentleman's talents and activity of research, and of his zeal for the public interests.

62. We trust that your Honourable Court will not withhold your approbation for the services rendered by Mr. Waring in the formation of the present settlement.

63. On the annexed dates* your Honourable Court will find recorded our correspondence with the Board of Commissioners on the subject of the settlement of the district of Allyghur for the years 1223 and 1227 inclusive.

64. That settlement formed the subject of two distinct reports. The first of these referred to the mehals noted in the margin,† the settlement of which had been concluded by Mr. Boulderson, and of which the following is the result.

1223	Rupees 11,94,277
1224	12,25,950
1225	12,40,900
1226	12,51,813
1227	12,56,673
Total	61,69,613
Average of five years	Rupees 12,33,922.

65. The jumma of the mehals in question for the year 1222 having amounted to Rupees 11,05,111, the arrangement now submitted exhibits an average increase of Rupees 1,28,811.

66. Although the information communicated by the Board in regard to the grounds on which the settlement of those mehals had been framed, is not so full and particular as we might perhaps have desired, yet adverting to the general merits of Mr. Boulderson, as already known to us, to the very favourable testimony borne by the Board to his services on the present occasion, and to the confidence which we can uniformly place in their recommendations, we are entirely disposed to believe that the above increase has been obtained without any undue pressure on the country.

67. It is, at the same time, very satisfactory to observe, that the number of excluded proprietors is comparatively inconsiderable.

68. We did not, therefore, hesitate to confirm the settlement; and we have great satisfaction in bringing to the notice of your Honourable Court the distinguished terms of approbation in which the Board of Commissioners speak of the services of Mr. Boulderson.

69. The result of the labours of that gentleman is also worthy of particular attention, inasmuch as it strongly evinces the advantages to be derived from the multiplication of the European officers in the management of so extensive a district as that of Allyghur.

70. In the second of the reports alluded to, the Board of Commissioners submitted the settlement of the remaining mehals of the districts which had been concluded by Mr. Fergusson and Mr. Calvert.

71. The following is the general result of that settlement, omitting some inconsiderable modifications noticed in the Board's report.

1223	Rupees 11,77,111
1224	13,13,881
1225	13,48,640
1226	13,56,859
1227	13,58,900
Total	65,55,391
Average of five years	Rupees 13,11,078.

72. The

* Revenue Consultations, 15th August 1817, Nos. 42 to 44; and 5th September, No. 40, D.

† Syfoo, Kundowlee, Sonye, | Raye, Muhaban, Maat, | Jaleisur, Saidabad, Do. Kham villages, | Ferozebud, [lages, Muhabun Kham vil- Talooka Hussain, | Talooka Burham, &c. Ditto Narke, &c. Ditto Durenpore, &c.

Revenue Letter from Bengal, 29 Oct. 1817.

Ceded and Conquered Provinces.

Settlement of Bundlecund, Allyghur, and Kemaon.

72. The jumma of the year 1222 being stated at Rupees 12,93,600, the above statement shows an average annual increase of Rupees 17,478, notwithstanding the decrease in the first year of the settlement.

73. The abatements by which that decrease is occasioned, appear in many cases to have been rendered necessary by the prejudicial effect which a too rapidly enhanced assessment had upon the cultivation of the country, aggravated by calamity of season and other circumstances specified by the Board.

74. Although in other cases, the abatements granted by the Collector would not appear to have been equally necessary, we readily admitted the force of the considerations which induced the Board to wave a retrospective revision of them, and we trust that the indulgence will be attended with the benefits which they appear to anticipate, in securing the future stability of the revenue.

75. Adverting to the strong sense which the Board entertain of the evils resulting, in the very district in question, from over-assessment, and from the anticipation, by a rapid enhancement in the jumma, of prospective improvement, we are disposed entirely to trust in their assurances, that the increase in the jumma of the latter years of the present settlement is principally occasioned by the mere re-establishment of abatements which temporary causes rendered necessary, and that the assessment does not exceed what the produce of the land would fully satisfy.

76. The opinion is, indeed, confirmed by the result of the collections in the past year; we accordingly confirmed the settlement submitted by them, subject to certain modifications specified in their report.

77. We at the same time informed the Board, that if it should hereafter appear that the jumma had been in any case too greatly enhanced, we trusted they would, without loss of time, address Government on the subject; intimating, at the same time, that the occasional recurrence of years as unfavourable as the first must necessarily be anticipated, and provided against in any truly solid system of revenue.

78. Your Honourable Court will, of course, refer to our proceedings for fuller information on the subject of this settlement. We cannot, however, omit to draw your attention to the sentiments distinctly expressed by the Board, respecting the disappointment occasioned to the Zemindars by the non-confirmation of the permanent settlement, and in regard to the increasing prevalence among them of the practice of leaving uncultivated large portions of their estates, or discontinuing the cultivation of the more valuable crops, in contemplation of a re-settlement, as well as to the deliberate opinion which the Board have submitted that no increase of revenue can be expected from any future re-settlement of the district of Allyghur.

79. If this last opinion be well-founded, it will remain only for the Revenue authorities to consider the means by which stability may be given to that revenue and existing inequalities corrected.

80. When that object shall have been accomplished (as we trust it may be at no distant period), we doubt not that your Honourable Court will hasten to remove the course of evils, so serious in their nature as those which result from the frequent re-adjustment of the Government demand.

81. On the annexed date,* your Honourable Court will find recorded a report from the Board of Commissioners, containing the accounts of the settlement of the recently acquired provinces of Kumaon and Ghurwal, concluded for the current year by the Acting Commissioner Mr. Traill.

82. The following is the result of that settlement:—

Jumma of Kumaon.....	Rupees 93,722
Do. of Ghurwal	44,587
Total.....	1,38,309

83. The

* Revenue Consultations, 22d August 1817, Nos. 36 to 41.

Revenue Letter from Bengal, 29 Oct. 1817.

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83. The jumma of the year 1223 having amounted to Rupees 1,23,863, the present settlement exhibits an increase of Rupees 11,446.

84. Your Honourable Court will observe with satisfaction, the testimony borne by the Board to the general propriety of the arrangements adopted by Mr. Traill, and their just adaptation to the peculiar character of the country subject to his charge.

85. With the opinion entertained by the Board our sentiments entirely coincided, as far as we possessed the means of forming a judgment of the question; and under this impression, we did not hesitate to approve and confirm the settlement concluded by the above-named gentleman.

86. We fully concurred with the Board in the expediency of framing the ensuing settlement for a period of three years, and of generally continuing, during that period, the jumma assessed under the arrangements now sanctioned.

87. During that period, we hope that the provinces in question will, under a prudent and fostering management, make considerable progress in improvement.

88. The settlement of these provinces, although not very important in a pecuniary point of view, will, we doubt not, be regarded by your Honourable Court with peculiar interest: and as you will naturally be anxious to receive every information in regard to the nature of the landed tenures of that part of the country, we beg leave to point out to your attention the letter on that subject from the Acting Commissioner, which you will find recorded along with the papers connected with the settlement.

EXTRACT BENGAL REVENUE CONSULTATIONS,

Dated the 25th July 1817.

Mr. Waring's Report, 20 June 1816.

EXTRACTS from a Letter from E. S. Waring, Esq., Collector of Bundlecund, to H. Newnham, Esq., Secretary to the Board of Commissioners, dated 20th June 1816.

Although I have had repeated occasions to allude to the nature of the landed tenure in this district, and in part to explain its peculiarities, still the tenures are so different from that which obtain throughout the Upper Provinces, while a correct and intimate knowledge of its distinctive character is so essential to the conservation of the rights and possessions of the bulk of the tenantry, that a further and more regular detail of it can scarcely be deemed superfluous. Having, however, on a former occasion, in my report of the state of this district, prepared under the orders of the Right Honourable the Governor-General, described its peculiar features, I take leave to subjoin an extract from it.

" In a former part of this report I adverted to the nature of the landed " tenure in Bundlecund, and which I believe to be peculiar to this district " in the Ceded and Conquered Provinces, and exactly analagous to the landed " tenure which obtains in the Carnatic, the province of Canara, and I believe " in Mysore. The anomaly I allude to consists in there being no tenants " with exception of Paivasht Ryots, and who usually do not inhabit the " village attached to each estate. Another term used for the same description " of cultivators, and which throws light on the subject, is 'muscoovy,' or " nominal Ryots. Each cultivator, from the highest to the lowest, enjoys " equal rights and privileges. The revenue fixed by Government being " equally distributed agreeably to the quantity of land held by each person, " of course the persons who possess the larger shares have obtained propor- " tionate weight and influence in the village concerns, a natural result by no " means entrenching on the rights of the inferior sharers.

" A brief sketch of the internal engagements of a large village may place " the subject in a clearer point of view. A large village is divided into

" *thooks*

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" *thooks* or *putees*, which are subdivided into *behris*, and each sharer pays his " quota of the revenue and village expences to the head of his division. . In " the event of one or more of the sharers of a division being unable to liquidate " his proportion of the revenue, it is made good by the remaining sharers of " that division, and in case the balance exceed their means, is defrayed by a " general and equal contribution.

" I know not whether the sharers, in consequence of the general and " equable distribution of the demands of Government throughout the estate, " a knowledge of which would at once reveal the lightness of the demand, " have, for the purpose of concealment, adopted a nominal beegah of uncer- " tain and fluctuating size. It at least answers the purpose; for as scarcely two " villages adopted the same bhaee uchar beegah, the extent of any village " can be known only by actual measurement.

" This original distribution of the revenue payable to Government is liable " to all the fluctuations arising from partial calamities of season, to increase or " decrease in the cultivation of each separate share, and must therefore press " more heavily or lightly in proportion to the good fortune or industry of different " individuals.* As few are found cheerfully to contribute to the misfortunes " of others, or readily to admit sloth to a participation in the fruits of industry, " this unequal allotment, whether it arises from misfortunes or idleness, is a " fruitful source of dissension, and which can be allayed only by a new par- " tition. This, of course, is resisted by those who anticipate a reduction, " and is vehemently urged by those who expect to derive an advantage; and " in this state of dissension is almost every large village in this district.

" It follows from the above state of the general rights of the inhabitants, " that the persons who engage with Government for its revenue, are only the " agents on the part of all the proprietors of the estate; and as the malikana, " a deduction of ten per cent. from the jumma on account of the proprietary " rights of the supposed land-owners, is enjoyed in common by all the sharers, " and as, from the nature of the regulations of Government, the persons thus " engaging become responsible for the whole demand in their property and " persons, without deriving the slightest advantage from their superior risk, " few of the principal sharers are found ready to incur it. The proprietors " of estates in this district as they are acknowledged by our Regulations are " therefore very generally inferior sharers, possessing little weight or interest " in the estate."

The foregoing detail of the nature of the landed tenure, not only accounts for the great mutation of property, but also for the indifference manifested by the persons we call landholders to engage for their estates. The advantages, where any in truth exist, derivable to the persons who engage with Government are so small, while their risk is comparatively so great, and their means of realizing the just proportions of Government from their wealthier brethren so limited, that it can be no matter of surprise they should refuse to engage at all, or only on the most favourable terms. It has always been with the concurrence of the Putteedars, that the landholders of large estates have engaged. Wishing, however, to avail themselves of the rights which the Regulations *in limine* confer on those persons whose names are borne on the land register, they have perhaps at the time, or shortly after having made their engagements with Government, transferred their rights for a small consideration to under-farmers, and the other sharers have usually, if moderately treated, acquiesced in these transfers. The different Tehsildars and Canongoes of the pergunnahs, and the officers belonging to the court, were the persons chiefly concerned in these transactions, and who from their situations could overawe and intimidate those sharers who might be inclined to resist the transfer. The most valuable estates in this district have been thus swindled out of the hands of the ignorant Zemindars:

* Perhaps this requires illustration. At the last bhae uchar division each sharer received his proportion of both of the cultivated and fallow land, and on this division he pays his quota of the dues of Government. He may have subsequently cultivated the whole of the fallow lands allotted to him, and he will pay no more, or some part of the cultivated land may now be waste; still he will be made to pay the same. Hence in the same behri one man's bhaee uchar beegah may be four or five standard beegahs, and his neighbour's not two, and hence the origin of all the village squabbles. The last sharer demands and the first resists a new bhaee uchar division.

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Zemindars: and it has been under such a process that Vilaet Ali, the Serishtadar of the court, under the late judge and magistrate, contrived to obtain the most valuable estates in this district, to the annual amount of seventy or eighty thousand rupees. The Nazir of the court possesses estates which pay annually to Government Rupees 24,872, and the Vakeels to the amount of Rupees 37,453 per annum. Several of these estates were purchased at public sales, and others no doubt very fairly; but, in general, they have availed themselves of the internal broils of a large village to obtain a mortgage or supoord-nama from some of the landowners, and which has usually terminated in their gaining possession of the whole village. A Regulation prohibiting them from purchasing or holding estates otherwise than by public sale, would prevent numerous abuses which the limits of this report do not permit me to detail.

To secure, as far as I could, the fulfilment of the promises by which landowners were deluded into parting with their estates, I gave orders that all promises on the part of the purchaser should be acknowledged by him and inserted in the body of the deed of transfer, and I always advised the sellers to take care and get such promissory notes registered. This has been of late very generally followed, and I am, in consequence, enabled to shew the allowances which have been made to the sellers in addition to the purchase-money.

On a former occasion I stated to the Board of Commissioners, that the Zemindars of two estates in pergunnah Rhaat had fallen purposely in arrears, with the design of buying their own estates at public sale, in order to reduce their brethren to the condition of mere tenants at will, and thereby secure to themselves the exclusive profits of the estates; nor have I any reason to believe these to be singular acts of knavery: at least I am constantly in the habit of receiving petitions from the Putteedars, remonstrating against the attempts of the landholders (*Lumbardars*) to sell their shares with their own, and disclaiming all participation in the sale.* The transfer of the twelve estates in which the sellers are confirmed in the rent-free occupation of their property, as formerly noticed, is a conclusive proof that the purchases were made with the sole view of dispossessing the Putteedars of their rights, otherwise the purchaser paid his money for nothing.

Various causes, therefore, concur to account for the great mutation of property subsequent to the settlement of 1217 fussly, independent of any particular pressure in the adjustment of the jumma, but which being the easiest and most compendious mode of accounting for such transfers, has been the prevalent opinion. However paradoxical it may appear, I am tempted to believe that it was the lightness of the jumma which led to the transfer of these estates; and, to justify this opinion, I subjoin a statement of estates sold privately, with their jumma of 1219 fussly, and present assessment.

No. of Villages.	Pergunnahs.	Jumma 1219.	Jumma 1223.	Increase per Cent. on the former Jumma.
		Rupees.	Rupees.	
150	Hoozoor Tuhseel	3,15,491	3,61,766	Nearly 15 per Cent.
7	Pergunnah Oughassee	10,714	15,275	..... 50 .. ditto.
24	..... Dursenda.....	23,757	28,477	..... 20 .. ditto.
8	..... Chiboo.....	7,890	9,540	Above 20 .. ditto.
6	..... Bedoussa.....	5,828	8,350	..... 40 .. ditto.
12	..... Khurrella.....	21,099	29,408	..... 40 .. ditto.
17	..... Rhaot	34,147	38,402	.... . 10 .. ditto.
6	.. .. Jelalpore.....	12,257	14,775	..... 20 .. ditto
5	..... Calpee	5,038	6,260	... . 20 .. ditto.

The

* The Board's question, whether a Khood-khoost Ryot could be ousted to make way for another person who offered a higher rent, is connected with the present subject; and as I did not, I conceive, answer it so directly as I might have done.—[*Original*].

The three remaining pergunnahs fall below these rates.

No. of Villages.	Pergunnahs.	Jumma 1219.	Jumma 1223.	Increase per Cent. on the former Jumma.
		Rupees.	Rupees.	
29	Pergunnah Pylance.....	66,767	73,348	Under 10 per Cent.
31	..... Tiroha	27,526	29,495	..... 10 .. ditto.
29	..... Punwaree	19,504	20,483	..... 5 .. ditto.

To the lightness of the assessment, also, is to be ascribed the quarrels and commitments for moyhem and murder which have occurred in this district, and which have arisen from disputes respecting the profits of these lands. Many additional causes exist in this district to account for the transfer of landed property.

1st. The little exclusive advantage derivable to a landholder from retaining his estate.

2d. Want of authority to enforce the demands against his brethren.

3d. Exemption from all responsibility, imprisonment.

4th. The substantial and exclusive advantages accruing to him from parting with it.

These alone are sufficient to account for the large transfer of property, and also for those estates being sold which were most profitable. No such inducements could have been held out to the proprietors of duly assessed villages.

One other cause remains to be noticed, and which I omitted in the above enumeration; for however general, it is not involved in the nature of the landed tenure in Bundlecund. The Board will anticipate that I allude to the improvidence and prodigality of the Zemindars, the fatal effects of which, however, are felt more sensibly in this district than in any other, from the minute division of the profits. No provision is made in an abundant season, for one less favourable. The profits being enjoyed in common, are perhaps trifling in detail though great in the aggregate, and which, under any other tenure, would centre in one or two persons. The profits of the season enable the landowner to marry his son or daughter, and in doing this he will usually spend more than he possesses; and if the estate be a good one, he obtains money at an enormous rate of interest. The next year finds him poorer than before his prosperity; and should it prove less favourable, he becomes involved more deeply, and loses his estate from an abundant harvest and a splendid marriage. A common Zemindar is computed to spend two hundred rupees on a marriage; and his profits must be very great, to enable each one to do thus two or three times in his life.

Should the foregoing accounts of the landed tenure in this district be generally correct, it cannot have failed to have impressed the Board of Commissioners with the obstacles which it opposes to a punctual realization of the revenues. Where the village consists of one or two Zemindars and the remaining cultivators are only tenants, tilling their lands under regular and specified leases, the estate may fall in balance; but there can be no difficulty in ascertaining why it has done so or who have failed to discharge their rents. There can be no opposition of conflicting interests, no assertion of obsolete or irreconcileable pretensions, no withholding the dues of Government until a fresh allotment of the demands of Government are made throughout an extensive village, and no anxiety on the part of the owners to effect a sale of the estate. But if such be the evils, as they affect the punctual realization of the revenues which flow from the nature of the landed tenure in this district, they must be much aggravated in the first year after the formation of a new settlement. The *funds* which had been smothered, and the pretensions which had been suppressed during the course of the last settlement, again break forth, when a fresh distribution

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distribution of the demands of Government becomes necessary. Many who during the former jumma acquiesced under the unjust exactions of the Zemindars, resist a further aggression of injury; while those sharers who paid a very inadequate proportion of the demands of Government during the last settlement, strive all they can to allot the increase agreeably to the former proportion of payment.

The Zemindars and their brethren of Pundhurg, pergunnah Sumurpoor, cultivated three hundred beegahs of land, for which they paid nothing throughout the whole of the last settlement, the dues of Government being assessed on the remaining lands; and the Zemindars of Serouly Boozurg, of the same pergunnah, and their immediate brethren, cultivated the lands of one puttee at the rate of twelve annas per beegah, while the cultivators of the other, for a similar beegah, and of the same quality of land, paid nine rupees. These Zemindars foreseeing that they now would have to contribute something towards the discharge of the dues of Government, complained of an over-assessment, while the other sharers have desired that the village might be collected on account of Government, and by which, at least, one third above the assessment will be realized.

EXTRACT REVENUE LETTER *to* BENGAL,

Dated the 8th August 1821.

(*Department of Ceded and Conquered Provinces.*)

Letter from, dated 29th October 1817, par. 51 to 62.—Settlement of the district of Bundlecund, from 1223 to 1227 inclusive.

1123	(1815-16)....	Rs. 36,95,090
1224	(1816-17).....	37,16,638
1225	(1817-18).....	37,26,263
1226	(1818-19).....	37,30,320
1227	(1819-20).....	37,30,641
		1,85,98,952

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THE whole of the circumstances relating to this settlement yield much satisfaction. In the first place, the anxiety which you experienced lest an increase of assessment so very considerable should have carried the amount of the demand beyond the measure of the resources, was the sentiment with which it became you to be actuated; and secondly, the report of Mr. Waring, the Collector furnishes evidence of so minute and careful an inquiry, of so much knowledge of the general principles on which a just decision must be founded, and of so much caution and judgment, as lays a foundation for trusting that in the formation of the settlement no material error has been incurred, though it exhibits an increase of Rupees 8,16,944 when compared with the jumma of 1219, and an increase of Rupees 12,18,459 when compared with that of 1216.

10. On the peculiarities of landed tenure in Bundlecund, your notions have not yet attained so much clearness and certainty, as to enable you to state to us even a projected scheme for the removal of the evils which these peculiarities involve: evils which were described formerly as of the greatest magnitude, and which it abundantly appears, from the report of Mr. Waring, are not upon the decline. You are waiting for a promised report from the Board of Commissioners "on the subject of the peculiar tenure by which the "landed property in Bundlecund appears to be very generally held, and in "regard to the means to be adopted for securing the rights of the agricultural "population of that district." It appears to us, however, that the principal source of the obscurity and of the difficulty of this subject lies in the terms, which are different here from those adopted in other parts of India, and that there is much more of peculiarity in the *names* than in the *things*.

11. The country is divided into districts called villages, and there are certain arrangements, chiefly of convenience, which form the population in each into a sort of community. Of this population a certain portion are owners of the land; and there is perfect certainty with regard to this fact, that each of these owners has a definite, fixed, portion of land which is his estate; an estate to which, after paying the dues of the Government, and of the village, no other person has any right. Keeping this in view as the basis of the village arrangements, you will have little difficulty in discovering the nature and tendency of the particulars in detail.

12. What

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12. What has been introduced upon this foundation, the embarrassments and evils of which you complain, is sufficiently evident. The whole may be traced to the mode of assessing the public revenue. The mode in practice, and which time appears to have sanctioned, is to assess one aggregate annual sum upon all the estates of the village district jointly, the owners being left to regulate among themselves the quota of each. It is the business of determining these quotas which gives birth to the manifold evils, with the malignity and magnitude of which you and your servants have been so forcibly struck. The difficulties are insuperable in ascertaining the value of the estates, if value is taken for the standard. If measurement is taken, namely, that of the land under cultivation, a very few years elapse when some of the owners, from sloth or mismanagement, have allowed a portion of their estates to run waste, others from industry and good management have enlarged the cultivated portion of theirs. Presently a new measurement is demanded by those who have diminished the cultivated part of their estates, resisted by those who have enlarged it, and from this the most violent and destructive feuds continually originate. The mode by which they make good the deficiencies of a defaulting proprietor, namely, by a new contribution from the rest, is another source of animosity and disturbance. We need not go further back for evidence than the report of Mr. Waring. "Intestine broils," he says, "and quarrels pre-"vail in almost every large village." The following picture, though it is to be wished that it had been more clear and distinct, affords indication of a state of things, which no mind can contemplate without the strongest desire of a change. "The Board will have noticed," says Mr. Waring, "from the "tables of the expenses, gross produce, and net profits in the cultivation of "a beegah of land, that some of the lands are cultivated at a loss; and "which arises from the fact, that the sharer would pay his quota of the "allotted jumma, whether he cultivated his lands or not, and it is clearly his "interest to cultivate those lands to save a portion of their rents. As he "cultivated them himself, and employed his family to assist him, he appears "to himself to cultivate them with a profit; and it is this *part* which partly "accounts for the dissensions which prevail in almost every share of a pro-"fitable village. One or two of the Putteedars have been ousted out of the "better kind of lands while his assessment is the same; or one or two of his "Berewars have more than their portion of bad lands, and are obliged to "contribute equally with those who possess more of the good; or some "of their Assamies have more than their share of the land of an inferior "quality. In either cases, these inequalities in the distribution of the "assessment become the fruitful source of dissensions. In the first instance, "the Putteedars require a fresh allotment of the lands of the whole village; "in the second, the Berewar requires a new distribution of his puttie; "and in the latter, the Assamie demands a fresh division of the behree. Of "course, all such divisions are resisted by those who are better off than their "fellow sharers, who not being able to effect a repartition, conceive that they "are justified in making off with their crops and withholding their quota of "the rents to Government, determining either to turn their injuries to "account or to enforce a new allotment. Hence arise distraints, sepoord-"namas, sales of shares, affrays, and murders. The existence of these "disputes, followed by their effects of mortgage, sale, mayhem, and murder, is "confined to the most profitable villages in the district. In villages where "the lands are equally distributed, or where the cultivators pay a fixed rent, "agreeably to the quality of the lands they cultivate, there is no ground for "quarrel, and accordingly such villages are always more easily collected."

13. This is the state of the circumstances as described by the Collector. We trust that it may not be difficult to find a remedy for the evils here described. If so many pernicious effects arise from specifying not a separate assessment for each separate estate, but one general assessment upon a number of estates, that practice may undoubtedly cease, and those effects may be obviated, without any further trouble than that of settling and levying the assessment individually upon each individual estate.

14. In these districts, besides the lands of which we have already spoken, and which are divided into individual estates, there are certain lands (a small

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comparative portion), which it is found convenient not to divide but to cultivate in common, by means of servants, or stipendiary Ryots. These are lands on which are raised sugar-canes and others of the less usual crops, and which perhaps could not, if divided, be cultivated with equal advantage. There could, however, be little difficulty in assessing those lands by themselves; in which case the produce, after deducting the assessment, would be divided among the joint owners, like the produce of any other joint stock, and the share of each would be proportioned to the assessment on his individual estate. It would be useful, no doubt, to encourage the alienations of the separate shares of these jointly cultivated lands, till all the shares in each instance came to be united in one owner, when they could constitute one definite estate: and this, we have no doubt, is the simple mode of obviating the whole of the difficulties connected with the land tenures of Bundlecund.

15. To these evils of the old revenue system of Bundlecund, we find that, under our Government, sales of land have added others of scarce inferior magnitude. The individual admitted as head of the parochial district, to settle with Government for the assessment of all the estates (both his own estate and those of his neighbours), has been regarded, in our fiscal and judicial language, as the owner of the whole, under the name of one estate. If upon the accumulation of arrears a mortgage or sale ensued, the whole district was treated as his estate; whence it often happened, that all the rest of the owners were ousted of their property. In the following passage of Mr. Waring's report, the evidence of this fact is sufficiently strong. "The mortgage bonds, given without "any consideration, usually run thus. That the mortgagee was to collect the "village, to have the profits, and in the event of any defalcation that it was to "be made good by the mortgager. Having acquired complete possession of "the village, and by bribing the Putwarries securing the exhibition of what "accounts he might require, the mortgagee acted as he thought fit, and in one "or two years contrived to make out a debt, which could only be liquidated "by the transfer of the estate (here the word "estate" means the aggregate "of estates) to him. The most valuable estates in this district have been thus "swindled out of the hands of the ignorant Zemindars; and it has been under "such a process that Vileat Ali, the Sheristadar of the court under the late "Judge and Magistrate, contrived to obtain the most valuable estates in this "district, to the annual amount of 70,000 or 80,000 rupees. The Nazir of "the court possesses estates which pay annually to Government Rupees 24,872; "and the Vakeels to the amount of Rupees 37,453 per annum." In another passage Mr. Waring says: "On a former occasion I stated to the Board of "Commissioners that the Zemindars of two estates" (*i. e.* the men admitted to settle for two village districts) "in pergunnah khoot, had fallen purposely in "arrears, with the design of buying their own estates" (*i. e.* the aggregate of "estates of which their own was only one) "at public sale, in order to reduce "their brethren" (*i. e.* the other proprietors) to the condition of mere tenants "at will, and thereby secure to themselves the exclusive profits of the estates. "Nor have I any reason to believe these to be singular acts of knavery: at "least I am constantly in the habit of receiving petitions from the Putteedars "against the attempts of the landholders (*lumbardars*) to sell their shares with "their own, and disclaiming all participation in the sale." Such is the testimony of Mr. Waring to the state of the facts. On the nature of this evil and the remedy, we have spoken in a preceding despatch.

16. There is one subject of Mr. Waring's report upon which we have perused his testimony with considerable pain; we mean the unfaithfulness of the Canongoes, Putwarries, and Tehsildars, and their subserviency to all the fraudulent designs of the middlemen, or those who, under any denomination, contract with Government for paying the assessments on other men's lands. It is not necessary to quote his words, for which considerable space would be required. He has adduced instances of the fact in four or five different places, and describes it as a great and pervading evil. The necessity of a particular attention to it on your part, is enhanced by the duty which now presses upon you, of organizing a sufficient control upon those functionaries in the new and important duties to which they are to be called.

17. The

Par. 63 to 80.—Settlement for the years 1223 to 1227 of the district of Allyghur, exclusive of the part ceded by the Nawaub Vizier, and the talooks held in istemrary tenure by Rajah Bugwunt Sing, Thakoor Diaram Heerasing, and Jyekishire.

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Settlement of Bundlecund, Allyghur, and Kemaon.

17. The details of the settlement are presented by the Board of Commissioners in two reports; the one relating to the mehals in which the settlement had been concluded by Mr. Boulderson; the other, to the mehals in which the settlement had been concluded by Mr. Ferguson and Mr. Calvert. The results, as stated in the margin,* exhibit an average annual increase upon the jumma of 1222 of Rupees 1,28,811 in the first case, and of Rupees 17,478 in the other.

18. The reflections which occur relative to this particular settlement, are nearly the same with those which were suggested by the settlements of Etawah and Allahabad, and which need not here be repeated. It gives us pleasure to observe, that you were peculiarly alive, as well as the Board of Commissioners, to the dangers of over-assessment, and were not only careful to satisfy yourselves that, in this case, they had not been incurred, but to ensure a remedy, if it should prove on experience that too much had been expected. The same silence of which we complained in adverting to the settlements above-mentioned, we are equally sorry to find in your communications respecting the present. Your silence, we mean, with regard to the Ryots, and any security provided for them against the injuries to which they are exposed. Frequently and truly have you affirmed, that no oppression can exceed that which is practised upon the Ryot when unprotected against the middleman, his immediate superior. For aught we can see, he is left by the setttements in question without any protection.

19. We trust you have not been inattentive to the strong testimony borne by the Board of Commissioners, in paragraph 10 of their report dated the 15th July 1817, to a circumstance which we have pressed upon your attention in a former despatch. "With regard," they say, "to the data on which the assess-" ment is framed, the Collector states that, as no faith could be reposed in the " putwarry accounts (a complaint which will ever exist, as long as those persons " continue to be the private servants of the Zemindars), he has been guided " by the estimates furnished by the Tehsildars and Canongoes, collected in " some instances by actual measurement and in others by survey. These " estimates are perhaps as little to be depended upon, in general, as the put-" warry accounts, the public officers being as likely to exaggerate the supposed " resources with a view of recommending themselves for attention to the in-" terests of Government, as the zemindarry officers are to conceal them." The Commissioners, in the same report (paragraph 53), exhibit instances of another species of corruption on the part of the Collector's Omlah; that is, of connivance with the Zemindars. "Much," they say, "of the difficulty under " which the Collector had laboured in the formation of the settlement, arose " from a mutual understanding between the landholders and the native officers, " many of the latter being suspected of an indirect concern, in the shape of " undue leases and securityship." And in the next paragraph, after adverting to the inability of the Collector to have personal cognizance of every thing, they add, "He may, therefore, be obliged to depend greatly on the information of " the local officers and of his other native Omlah; and if these persons should " be in a league with the landholders to deceive him, his best endeavours for " the public interest may be rendered abortive."

20. You directed our attention, in your previous letter, to the expectations of the Zemindars with respect to a permanent settlement. You do the same in this, and in a manner which seems pretty strongly to indicate that your desires correspond with those of the Zemindars. On this subject, as well as on

* Settlement concluded by Mr. Boulderson:

1223	Rupees	11,94,277
1224		12,25,950
1225		12,40,900
1226		12,51,813
1227		12,56,673
		61,69,613
Average of five years		12,33,922

Settlement by Messrs. Ferguson and Calvert:

1223	Rupees	11,77,111
1224		13,13,881
1225		13,48,640
1226		13,56,859
1227		13,58,900
		65,55,391
Average of five years		13,11,078

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Ceded and Conquered Provinces.

Settlement of Bundlecund, &c.

on that of short settlements, we have communicated our sentiments in reply to the letter above alluded to, and to that communication we refer.

21. "You have great satisfaction," you say, "in bringing to our notice the "distinguished terms of approbation in which the Board of Commissioners "speak of the services of Mr. Boulderson." We have adverted to these terms with pleasure. That approbation, and the frequency with which we have found Mr. Boulderson mentioned favourably in your proceedings, have conveyed to us a high opinion of the merits of that officer.

Par. 81 to 88.—Settlement for 1224 of the newly-acquired districts of Kumaon and Gurhwal, the terms of which are to be continued for an additional period of three years.

Jumma of Kumaon....	Rs. 93,722
Ditto Gurhwal.....	44,587
Total....	1,38,309

22. This is an increase of Rupees 14,446 upon the jumma of 1223. The settlement appears to have been carefully made, the account containing the detail of above five thousand villages separately assessed, and the Board of Commissioners are satisfied that it has been made with a due regard to the rights and local circumstances of the people.

23. In the letter, dated 22d January 1817, of the Acting Commissioner, Mr. Trail, we have an account of the landed tenures in this secluded district; and you judged correctly in supposing that we should receive it with peculiar interest. It tends to throw light upon the state of landed property under the original institutions of the Hindoos, inasmuch as the circumstances of a people who have been so completely exempt from the influence of foreign institutions or manners, and among whom every thing is likely to have long remained stationary, may be supposed to resemble strongly those even of a high antiquity. It appears from the remarks of Mr. Trail, that property in the soil is participated by the sovereign and the Ryots, or immediate cultivators: at any rate, that no other class of persons come in for a share. There are, indeed, two sets of persons who collect the portion of the produce which goes to the sovereign: one who is called the Pudhan, and collects immediately from the cultivators; and one who is called Kumeen, and who receives or collects from the Pudhans: the one therefore superior, the other subordinate, paid partly in land, partly in remissions upon the lands which they themselves hold as Ryots or immediate cultivators, but neither possessing any rights beyond their pay: both holding their offices during pleasure, and the Kumeens being frequently changed, though the office of Pudhan commonly descends from father to son.

23A. You have judiciously, and in conformity with our intentions signified in former despatches, postponed the introduction of the general machinery of the British Government into the districts in question. We could have wished, however, that you had adopted specific measures for ascertaining in what manner the different services of Government are actually performed among that people, and with what effects. Whence the revenue is derived, and in what manner it is collected, you have pretty fully described, and it appears that the people are generally in the lowest stage of poverty. The next inquiry, important beyond all others, would have been, in what manner is justice administered? Another, what is the state of police? A third would have related to the prevalence or rarity of crime; and other questions would have regarded the manners, the distribution, and occupations of the people. Satisfactory answers on these leading particulars would have been highly curious as pure information, and are absolutely necessary to enable our Government to fulfil as it ought the duties which it owes to the people.

MADRAS REVENUE SELECTIONS.

REVENUE LETTER *to* FORT ST. GEORGE,
Dated the 31st October 1821.

To our Governor in Council at Fort St. George.

Revenue Letter to Fort St. George, 31 Oct. 1821.

1. Our last despatch in this department was dated the 11th April last.

Abuses in and Settlement of Coimbatore.

2. We now reply to so much of your correspondence not yet answered, as relates to the abuses perpetrated in the province of Coimbatore during the collectorship of the late Mr. W. Garrow, and to the proceedings to which the discovery of those abuses has given occasion, *viz.* paragraphs 144 to 149 of letter dated 5th January 1816, the whole of letter dated 26th September 1816, paragraphs 142 to 144 of letter dated 31st January 1818, and paragraphs 136 to 138 and 330 of letter dated 2d October 1819.

3. After a variety of complaints had been received of gross misconduct on the part of the public servants of the Collector, particularly a man named Coss or Causey Chitty, whose office was that of cash-keeper, the state of the province appeared to your President in a light so very unfavourable, that he recorded a minute on the 26th September 1815, recommending the formation of a Commission for the purpose of conducting an inquiry. Agreeably to this recommendation, Colonel Thomas Munro and Mr. John Sullivan, the newly-appointed collector, were joined in commission for this purpose, and their report, stating the result of their inquiries, was transmitted to us by your letter dated 26th September 1816.

4. Causey Chitty was entered as treasurer on the 1st of January 1805, but did not join the cutcherry till the following year. "From his first appearance," say the commissioners, "he seems to have directed his attention "constantly and anxiously to the converting of every person and every thing "in the country to the benefit of his private trade. He began as early as "fusly 1216 (anno 1806-7) to write privately to the Tehsildar to send him "lists of the prices of grain, oil, ghee, and other articles of merchandize. "Some Tehsildars paid little attention to his letters, others did not even "answer them; but when they saw that those who had offended him were "generally removed on some pretence or other, they were compelled, in "order to retain their situations, to enter into his views, and to become his "agents in forming partial monopolies, in interrupting the dealings of the "established traders, in extorting from the Ryots the produce of their lands "at a rate far below the market price, and sometimes without any payment "whatever, and in storing and delivering over the articles thus procured."

5. It appears that Causey Chitty was in the habit of taking advances from the treasury, to be employed in his private affairs. In the year 1217 to 1224 fusly, both inclusive, these advances amounted to Pagodas 2,04,305. These sums were replaced, and it appears that there never was a balance due to the treasury of more than Pagodas 51,496 at the end of any one year. It appears, however, that during the same years, Coss Chitty had embezzled, on account of tank repairs and of the tobacco monopoly, by collections from the inhabitants under the title of nuzzeranah, and by surcharges in certain miscellaneous disbursements, to the amount of Pagodas 2,14,010. As Coss Chitty actually appointed those of the public servants whom it was requisite for him to employ as agents, and was subject to hardly any inspection, it was easy for him to commit whatever frauds he pleased.

6. The tobacco monopoly was the grand source of Coss Chitty's embezzlements. In one year, from this source alone they amounted to upwards of 50,000 pagodas. He contrived to place the whole business in the hands of his

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own agents, and by means of false accounts established a perfect system of fraud. The most useful agents were the sorters. The commodity was treated as consisting of four sorts, varying in price from eight to three pagodas. "After it was lodged in the godown, the sorter classed it into different sorts "at his own discretion, and when it was perfectly dry he weighed it. The "Ryot was then sent for, and told that his tobacco weighed so much and "belonged to such and such sorts. He very well knew that his tobacco had "been underweighed and under-rated, but he could not help himself. The "tobacco taken from the Ryot as the fourth sort was often charged to Govern- "ment as the second or third. His tobacco of the first, second, and third "sorts, was sometimes taken as the fourth, sometimes as unfit for use, without "any compensation whatsoever; yet this very tobacco was afterwards retailed "to the owner and his neighbours at fifty rupees per candy."

7. The sum of Star Pagodas 1,43,913 comprehends the amount of the embezzlement in the custom department, as far as it could be ascertained from the accounts of the tobacco servants; but the Commissioners say that this does not shew the whole, for there was an illegal profit drawn by the retailers besides. They add, "It would be endless to detail the various frauds com- "mitted in this monopoly. Among them may be noticed the custom of taking "false receipts; the practice of over-charging the bullock-hire to Parmani is "another." They then subjoin an observation which deserves to be very deliberately weighed. "It may be advisable," they say, "to consider whether "it be expedient to continue a system which has been productive of so much "fraud, both with regard to the inhabitants and the consumer, and which has "converted the greater part of the public servants into tobacco dealers and "smugglers. The late Collector has stated the difficulty of preventing fraud; "that more time is occupied by the tobacco than by all the rest of the revenue. "This statement alone ought to induce a change of the present system. But "a still stronger argument for its overthrow is, that it cannot be continued "without serious injury to the inhabitants, nor without corrupting every "servant employed in the monopoly, and introducing fraud into every other "branch of the revenue."

8. The nuzzeranah was levied on the occasion of the decennial settlement. This was the name which was given to the fees paid on the appointment or succession to public offices, jaghires, &c. On the present occasion, it was an exaction from the renters under pretence of obtaining for them a favourable lease. It varied from two and a-half to fifty pagodas. When four or five of the head Potails had agreed with Coss Chitty as to the amount of nuzzeranah to be collected from a district, they were authorized by him to levy it, and the Tehsildar was instructed to assist them. Another tax, called monyim, was levied from the Potails of the province. "It was meant that this tax should be "paid by the Potails and the nuzzeranah by the Ryots; but most of the "Potails throw their own tax upon the Ryots. More than six months passed "after orders were transmitted from Madras for concluding the decennial "lease, before the work was begun. The interval was spent by Coss Chitty in "determining which village he should reserve to himself, and those who most "zealously promoted his designs, and in settling privately who were to be the "future renters of villages, according to the sums they had already respectively "paid or were likely to pay him. The whole lease was a system of fraud and "irregularity. Many villages were too highly assessed; and those which were "otherwise, paid for the moderation they experienced."

9. The embezzlements described as above were those which were disclosed by an examination of the transactions in the treasury. There remained the collections in the districts. From an examination of the account of the Curnums, the following abstracts of the extra collections during a period of eight years is presented by the Commissioners.

No. 1.	Nuzzeranah	Pagodas	83,590	3 34
2.	Extra collections for various purposes from the Ryots.....		62,633	39 27
3.	Extra collections for village expenses ...		19,691	43 71

No. 4.

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No. 4. Collections for tank repairs not disbursed	1,829	9	4
5. Collections for provisions for cutcherry servants	1,386	37	12
6. Collections for tuckavy not received by the Ryots	2,212	1	0
7. Value of sheep and grain delivered by the Ryots not paid	3,877	36	6
8. Bribes to Tehsildars for concealing rent of land, &c.	2,483	18	30
9. Collections of land rent and taxes concealed	47,299	29	68
10. Gain on the exchange of coins collected for the revenue	924	7	14
11. Produce of unclaimed cattle sold	11	32	12
12. Profit of the village renters under the triennial and decennial leases	16,271	15	21
13. Borrowed by the renters to pay rents and extra demand	23,347	15	55
14. Cash taken out of the collections by the Tehsildars	22,911	14	37
15. Produce of tax on grass lands concealed	11,652	13	21
Total.....Pagodas	3,00,156	1	15

10. The nuzzeranah collection which forms the first article in the above list, has been already explained. The profit of the village renters (Pagodas 16,271) is the only article which is not classed by the Commissioners as an extra assessment, and a robbery upon the inhabitants.

11. While these embezzlements were taking place the revenue was declining. The total loss by decrease and balances, from fusly 1216 to 1224, is stated at.....Pagodas 2,13,979

This is placed by the Commissioners in comparison with the extra collections, as follows:

Extra collections, after deducting renters' profits and village expenses	2,58,916
Excess of extra collections...	44,937

12. Coss Chitty began to take villages in fusly 1218, and held four under the triennial lease. In fusly 1221 he took fifty-six more; in 1222 he took twelve; and in 1223 he took twenty-four; in all ninety-six. The collections from the villages amounted to no less than one-tenth of the rental of the whole province. By holding his possession in the names of different individuals, all dependent upon him, he was able to take the profit for himself, and to make the loss, when it occurred, stand as a balance against the Ryots or the nominal renter. Besides these advantages, the Commissioners add that "Coss Chitty "looked to his villages rather as a merchant than a landholder; and hence, "even when they yielded little or nothing as rent, this drawback was com- "pensated by the benefit which accrued to him, as a trader, from the increased "facility which his situation as renter afforded him of monopolizing their "produce."

13. Coss Chitty is stated by the Commissioners as having got the monopoly of sandal-wood into his own hands, and having thereby effected embezzlements to the amount of Pagodas 54,696. The Commissioners add, "The profits "derived by Coss Chitty from his extensive trade, though they cannot exactly "be classed either as embezzlements of revenue or exactions from the Ryots, "had in fact the same operation as these would have had, both upon revenue "and the Ryots, from the manner in which his trade was conducted. He not "only traded in all the chief products of the country, but employed all the "influence

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" influence of his office, and compulsion wherever it was necessary, to secure " to himself as great a share of the trade as was possible. His dealings in " ghee, however, excited more general discontent than any other, because " they either interrupted or stopped altogether the business of the merchants " who had always traded in it." After noticing the trade of Coss Chitty in cotton, in indigo, in elephants, and the suspicion of his trafficking in salt, the Commissioners add, " It would be a waste of time to pursue Coss Chitty's " trade in almost every product of the country through all its details. All " that is here intended is to give a general view of its nature, and prove the " injury which the country must have sustained from a trade carried on by " such unwarrantable means. The manner in which the grain produced in his " own villages was issued, at a rate nearly double its real value, to tank-" diggers and bullock-men employed in the public service, has already been " explained; but his trade in grain and other articles was not confined to his " own villages, but reached to every part of the country, and whether managed " for him by private agents or the Tehsildars, was always supported by official " influence. The Tehsildars found it easy to force the Ryots to sell their " produce by pushing them for payment of their rents. They sometimes " advanced money from the collections in their hands to a Ryot owing a " balance, received it back immediately in payment of this balance, and at the " same time took a bond from him to repay the amount in grain, at a price " much below that of the market." The Commissioners affirm, that " the " trade carried on by Coss Chitty gave as much occupation to every Revenue " servant as his public duties."

14. The following is presented by the Commissioners as an abstract of the embezzlements, as far as they had been able to ascertain them.

	Pagodas	Fan.	Cash.
Extra collections in the villages	3,00,156	1	15
Embezzlements in the tobacco monopoly	1,43 913	13	62
Do. in tank repairs	86,903	41	34
Do. in the sandal monopoly	54,696	28	33
Sundry receipts from the treasury	8,199	12	9
Star Pagodas	5,93,869	9	73

Of these sums the following were appropriated by Coss Chitty:

Receipts from extra village.	Pagodas	F.	C.
Collections	87,162	6	16
The sandal-wood monopoly	54,696	28	33
Repairs of tanks	44 000	29	17
The tobacco monopoly	1,36,261	40	50
Sundry receipts from the treasury	8,199	12	9
	3,30,320	26	40

15. The Commissioners sum up their account of the abuses in the following terms.

" On the whole, the country is in a worse state than it was eight years ago; " but the decay of its resources is not so great as appears from the revenue " accounts of the last five years, nor such as a few years of attention may not " restore. It is not at all surprising that it should have suffered, when it is " considered how long it was under the control of Coss Chitty. In 1219 his " influence was complete. No person but himself and Gopauliah, the Moon-" shee and writer, were permitted to interfere in business. This exclusion ex-" tended even to the Sheristadar. Every appointment and removal was " through Coss Chitty: he received money from every public servant and " speculated from every possible source; he traded in every thing where " profit could be got by employing authority and abusing confidence; " he regarded the country as his shop, and its produce as destined for the " benefit of his trade. This trade was carried on with the public money, " through the agency of the public servants, and more letters seem to have " been

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" been written by the Tehsildars about his private concerns than about the " revenue. He was not satisfied with using the public servants merely to aid " his own trade, but employed them to stop the trade of others. He was " himself the principal contractor and dealer, under various names, in every " article, and he has not done more mischief by his own peculations than by " instigating those of every Revenue servant in the country far beyond what " they ever thought of, and by rendering universal the practice of concealing " and falsifying accounts."

16. Great as these abuses are in themselves, they excite the most painful considerations when they are contemplated as an evidence of defect in our institutions. We can see no ground of assurance, that what has happened in Coimbatore should not happen in any other district; that a Collector should not obtain the confidence of the Board of Revenue, and becoming either the dupe or the accomplice of an artful and fraudulent native, render the whole province subject to his management, the prey of a few men armed with the powers of Government. If either the weakness or the corruption of a Collector may produce such scenes as those which were exhibited in Coimbatore, and for seven years laid the property of the inhabitants, as well as the public revenue, at the mercy of the lowest agent of the Government, without exciting the attention of those whom we have appointed to superintend the details of Government and to discover and prevent abuse, it is impossible not to dread the extensive existence of evil, and infer the necessity of more effectual securities. As the death of Mr. Garrow has rendered it unnecessary for us to decide upon the propriety of his being allowed to continue in our service, it is of less importance to determine the species or degree of his delinquency. It is certain, however, that the existence under a public officer of abuses of great extent and long duration, abuses which were attended with great profit to his immediate dependents, and which an ordinary degree of vigilance would have enabled him to prevent, is to a certain degree evidence of corrupt participation. If a Collector were on all occasions to be held exempt from imputations of corruption, provided he could make a native his instrument and screen, all check upon the corruption of Collectors would be nearly removed. It will, no doubt, be requisite in such cases to attend carefully to whatever the implicated party may be able to adduce, having a tendency to counterbalance the evidence which may arise from the corruption of his subordinates: but that corruption, when such as proper vigilance would have prevented, should always be considered as presumptive evidence against him. The ill-health of Mr. Garrow, which lessened his powers of superintendence for a few years, though it takes from the force of this evidence in his case by no means destroys it.

17. The Commissioners affirm, that abuses so extensive, and requiring so many agents to carry them on, could not long remain undiscovered. They state that they were, in fact, perfectly well known for some years, that they were spoken of with very little reserve among the inhabitants, and stated both to the late Collector and to Government by petition. Before the 16th May 1810, there is evidence that Arnachillam Moodely, writer in the Collector's cutcherry, had given information to the Collector of the embezzlements of Coss Chitty. On the 26th May 1810, the Government Vakeel applied to the zillah court of Dairapooram, praying that the informant and Coss Chitty might be summoned, and summary inquiry be made into the charges of embezzlement: but the court alleging want of authority to make a summary inquiry, declined to interfere. In November 1813, a statement by Tirmal Pilla, a native of the province, was also presented to the zillah court of Coimbatore, and was by the court transmitted to the Collector. This statement, in the form of a petition, disclosed distinctly the several species of abuse, the exactions for lowering the settlement for the decennial lease, the embezzlements from the treasury and from the sandal monopoly, the receipts from Coss Chitty's own villages, from his trade in ghee and other articles, and gave the amount at Pagodas 4,26,000. Another petition, containing nearly the same details, dated 27th January 1814, was presented by another inhabitant, named Samy Chitty, to the Governor in Council. Not long after the date of this petition, Tirmal Pilla proceeded to Madras, and presented to Government a petition of

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the inhabitants, stating the amount of the malversations of Coss Chitty at Pagodas 5,50,000.

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18. The facts of this case will, we trust, impress an important lesson upon the authorities to whom the Superintendent of the details of Government in India is confided. The encouragement which the perpetration of abuse received in this instance to so great an extent, arose from the strong predisposition of the several authorities, principally of the Board of Revenue, to disbelieve that any evil really existed, instead of a watchful attention to the first complaints and symptoms of abuse, and that care which is so necessary to trace the indications of misconduct to their source, and to ascertain the importance which belongs to them.

19. In stating the circumstances of the case, the Board of Revenue enlarge with great emphasis upon their experience of the false and malicious accusations which are apt to be brought against the officers of revenue. They appear to us to have exaggerated upon that experience; and from this, together with a high opinion of the merits of the Collector, they draw the inference, that the complaints which they heard deserved but little regard, and that they were to be considered as laying a foundation for inquiry, not so much into the conduct of those against whom they were brought as into the conduct of those who brought them. This was an inference, as might have been seen from the beginning, and as afterwards appeared from the fact, in the highest degree dangerous. By acting upon this inference, the Board of Revenue gave scope and opportunity to those abuses which so long disgraced the administration of our Government in Coimbatore. It is evident that complaint is the natural, and in many cases the only mode, in which a knowledge of abuses can reach the mind of the superintending authorities. If, or because complaints are often found to be groundless, a rule is to be taken up that complaints are to be neglected, or rather, as in the present instance, violently discouraged, nothing can be rationally anticipated but such scenes of abuse as those which so long remained undetected in Coimbatore. If an inference is to be drawn, even from the good conduct of a Collector, that complaints against him are not to lay a ground for inquiry, any designing character may prepare for himself by a few years' caution, a license for many years of embezzlement and oppression.

20. It is stated in an arzee of the inhabitants of the zillah of Daraporam addressed to the Governor in Council, and recorded in the proceedings of the Board of Revenue under date 23rd January 1815, that they had first presented a statement of the malversations of Causey Chitty to the Collector, but that he, "from the excess of friendship he has with the said Causey Chitty, took no "notice of the said matters." It is also stated, "that the inhabitants of the "above zillah having appointed Tirmal Pilla as their Vakeel, because of his "being the principal meerassy inhabitant of Erode talook subjected to the "said zillah, and having put into his hands the accounts of their respective "villages, did procure an arzee to be drawn out and presented to the zillah "court, requesting that the same should be transmitted to Government: that "from the intimacy subsisting between the Zillah Judge and the Collector, "the former forwarded the above arzee to the latter, and gave an indirect or "disagreeable answer to us." It is further stated, that those inhabitants had another arzee prepared in the name of their Vakeel and presented to the Collector, who instead of making any inquiry, "indorsed on the said arzee that it "might be submitted to Government." The petitioners concluding, as it was very natural for them to conclude, that either from the Collector or the Judge, the one on account of his connection with Causey Chitty, the other on account of his connection with the Collector, they had no chance of redress, adopted the resolution of sending the said Tirmal Pilla, their Vakeel, to Madras, "with "directions," as they say, "to state at large all the foregoing particulars in an "arzee and present it to Government."

21. It appears that the above statements of the people are all substantially true. The subject being thus brought to the notice of Government, was by the Government referred to the Board of Revenue: the Board of Revenue referred it to the Collector. Inquiry was now unavoidable, unless some expedient to divert the attention of Government could be found. The Board of Revenue,

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Revenue, in their letter of the 20th of March 1815, state that they were in expectation of a report from the Collector on the subject of the investigation into Causey Chitty's malversations; but, instead of this, they received from him a representation, that the native servants of the Police and Judicial Departments had entered into a conspiracy, for the purpose of bringing accusations against the servants in the Revenue department.

22. On this occasion is disclosed a very striking scene of fraud and deception, on the part of those who were the perpetrators of the abuses, and of weakness and delusion, not less striking, on the part of the authorities to whom the detection and prevention of them belonged. The attention of the Board of Revenue was engrossed with this accusation brought by the Collector against the native servants of the court. They appear to have given immediate credit to it, and almost forgetting that there were charges of the greatest misconduct on the part of the Revenue servants standing unexamined, they attended only to the offence of those who had preferred charges against them. "We con- "sidered it to be our duty," they say, "to solicit the particular attention of "the Government to the facts which the Collector had stated and to the evi- "dence he had adduced, with a view that early measures might be adopted to "prevent further embarrassment to the collection of the revenue, and to punish "those who might be proved to have been implicated in this attempt to obstruct "the measures of Government, by the most impudent attack upon the cha- "racter of its public officers."

23. The Government took up the matter in a similar spirit. The representation of the Board of Revenue, declaring their opinion that the court servants had fabricated and presented false petitions against the Collector, and calling for punishment upon them as great delinquents, was transmitted to the Judge and Magistrate of the zillah. The Government declared their belief, that a conspiracy by certain native servants of the judicial department in the zillah of Coimbatore and others had been formed, for the purpose of bringing the Collector of that zillah and his native servants into discredit, and of thwarting them in the discharge of their public duty; and the Judge was instructed to institute a most particular inquiry into the whole circumstances of the case, to suspend from office any of his servants of the guilt of whom he should feel satisfied, and to consider how far it might be practicable to prosecute them criminally. In the mean time it appears that two proclamations had been issued in the district, warning the people against the improper interference of the judicial or police servants.

24. All this prejudication produced those effects which it might have been expected it would produce upon the mind of the Judge. The conspiracy was, in his opinion, "so fully established, that he did not find it necessary to pursue "the investigation till all the evidence forthcoming was accumulated, as that "already before him could not have received additional strength, and it went "to the complete conviction of the offenders." The report of this Judge was, agreeably to the regulations, transmitted for approval to the Provincial Court of Circuit and Appeal. The Judges of that court "recorded their entire concurrence "in the Magistrates' opinion of the guilt of the persons accused, some of whom "were sentenced to be dismissed as unworthy of employment, and others, "against whom there was room only for suspicion, to act upon trial:" And the Governor in Council observed, that "the result had fully justified the "Collector in the appeal which he had made to the authority of the Board of "Revenue."

25. After this all thought of investigating the imputed guilt of the Revenue servants appears to have been abandoned. The Collector treated the orders he had received as no longer binding, and the Board of Revenue ceased to enforce them. Notwithstanding, however, all this positive decision, notwithstanding all this inference of good conduct on the part of the Collector and his subordinate agents, the actual state of the facts was this: that on the part of the Collector, Coss Chitty, and his subordinate agents, there was much more delinquency than had even been imputed to them. On the part of the judicial servants there was no delinquency at all. Of the delinquency incurred in the Revenue department we have received important information through the report of the Commissioners. Of the exculpation of the judicial servants from the charge

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charge on which they had been condemned by the zillah court, you have left us wholly and completely without information. Not only is this exculpation, though occurring in April 1815, and in itself a matter of the highest importance, not announced to us, but we do not find in all the documents, whether Revenue or judicial, which we have received from you, so much as an allusion to it.

26. On the proceedings of the Judge and Magistrate being transmitted to the Sudder Dewanny Adawlut, it appeared (though the Board of Revenue, and the Court of Circuit, and the Governor in Council had all overlooked the circumstance) that the proceedings against the Court servants had been altogether *ex parte*, that the evidence produced by their adversaries had been admitted as conclusive against them, and that they had been condemned without being so much as heard in their own defence. The Sudder Adawlut, on this occasion remarked most justly, "that the suspended servants might be "able to prove that the documents produced against them were forged, the "evidence suborned, and that the accusations against them originated in a "foul conspiracy;" and they gave directions that the Judge should call upon the parties who had already been condemned, to state what they might have to offer in their defence. The consequence was a discovery of the greatest importance: that the accusations against them were, as the Sudder Adawlut had anticipated, the result of a foul conspiracy, that the documents produced against them had been forged and the testimony suborned.

27. The Sudder Dewanny Adawlut, in their proceedings of the 15th August 1816, observe as follows: "A principal servant under the late Collector of Coim-"batore, by name Causey Chitty, not only evinced the desire, but actually "made an attempt to prevent persons from resorting to the civil court for "redress for extortion of revenue. Finding that applications had been made "to the Zillah Court, with a view of bringing certain acts of his under the "cognizance of that tribunal, he boldly charged the Pundit and several Vakeels "and officers of the court with entering into a conspiracy against the Collector "and his servants." After stating in what manner the Collector, and Board of Revenue, and the Governor in Council had seconded the views of this fraudulent native, by crediting his charge and directing inquiry against those judicial officers, in a manner which strongly prejudged the question, the Sudder Adawlut add: "these proceedings had the effect of a prompt and decisive sup-"port to Causey Chitty and his associate. The judge acting under an erro-"neous conception, that to require any answer from the accused servants "would be to exact from them a premature disclosure of the circumstances "which they would have to state in their defence on regular judicial pro-"ceedings, being instituted against them, confined himself to an *ex parte* "examination of witnesses and documents on the part of the prosecution, by "which he satisfied himself of their unworthiness to retain their situations; "and if the court of Sudder and Foujdarry Adawlut had acquiesced in the "recommendation of the Judge and Magistrate, the inhabitants of the zillah "of Coimbatore would have witnessed the dismission of the law officers and "several other servants of the court, for no other crime than that of having "offended the servants of the Collector. If this had been done, and the parties "had been left, as recommended by the Judge and Magistrate, to any remedy "they might seek at law against the Revenue servants, what man in Coimbatore "would have dared to oppose the commands of Causey Chitty?" To this deplorable condition the province of Coimbatore was reduced, not by the negligence only, but by the ill-judged and partial interference of the Board of Revenue.

28. If it were true, that a province could be converted into a personal estate, and all its inhabitants into servants and tributaries of a native servant of a Collector, and remain in that situation for a number of years without its being in the power of the Board of Revenue to become acquainted with such abuses, that Board must be considered as an institution ill-calculated to answer the ends of a superintending authority. But we are not willing to admit that such is the case. The circumstances which had been repeatedly brought before the Board of Revenue, as to the existence of great abuses in Coimbatore, were quite sufficient to have dictated to that Board the expediency, if not the absolute neces-

sity,

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sity, of a direct and efficient inquiry into the subject. The charges preferred both to the Collector and to the Zillah Court of Darapooram, at so early a date as May 1810, by the Collector's own servant, Arnachellum, against Causey Chitty, joined to the petition of Tirmal Pilla, addressed to the Zillah Court of Coimbatore in November 1813, together with the petition of Sawmy Chitty in January 1814, and that of Tirmal Pilla a few months after, stating distinctly the different heads of malversation to the Governor in Council, were more than enough to have roused the attention and to have excited the suspicions of a vigilant Board of Superintendence. Along with these accusations, the great and increasing charges in the Tobacco department, and the rapid decline of the land rent, were circumstances which very loudly called for investigation. The simple consideration of the charges being brought, not against the chief native officer, the Sheristadar, but against the cash-keeper, a servant naturally without authority, would alone, we should have thought, have opened the minds of the Board to apprehensions that something was wrong, and that the power of the Collector had mischievously passed into his hands. If, instead of treating Tirmal Pilla and the inhabitants who accompanied him to Madras as conspirators, the Board of Revenue had submitted them to one hour's proper examination, they would have received such proof, by the difference which even the most inexperienced may discover between a statement of real and fictitious abuses, as could not have easily failed to convince them of the existence of mal-administration.

29. The Board seem to rest the proof of their vigilance and their own justification on their having repeatedly given their injunctions to the Collector to make inquiry into the complaints against his servants. It appears from the present experience, that such injunctions are not a sufficient security; that they make no provision whatsoever against one of the most dangerous of all cases, that in which the Collector is an instrument of his servants, either by a weak and blind confidence or by corrupt participation. It is no doubt the most natural and expeditious method to call upon the Collector, who is upon the spot, to make investigation into the conduct of his subordinates, when suspected: but in confiding the inquiry to him, two things are absolutely necessary: the first, that those cases should be strictly discriminated and always excepted, in which he is liable to act as the dupe or the accomplice of his delinquent subordinates; and the second, that he should be peremptorily obliged to report promptly and fully the inquiry which he has made. From a minute report, it would be in the power of the Board of Revenue, by a careful consideration, to discover in almost every case whether any grounds existed for a more efficient inquiry. The Board of Revenue did not, however, pay regard to either of these precautions. They seem not to have considered that the Collector was liable to be the dupe or the accomplice of his subordinates, and they were so far from insisting upon receiving from him a speedy report of a minute inquiry, that they credulously accepted from him a groundless plea for not making inquiry at all.

30. It is complained by the Board of Revenue, that sitting as they do at the Presidency, the affairs of the provinces are removed from their cognizance: they in consequence deliver it as their opinion, that one of their members ought always to be on deputation in the provinces. With our approbation of this expedient for procuring to the Board of Revenue a more perfect acquaintance with the mode in which the business is conducted which they are appointed to superintend, they had on former occasions abundant means of being acquainted: it is, therefore, the more surprising to us, that in this particular case, in which so many indications of maladministration presented themselves, they should not, during so long a period of time, have thought proper to avail themselves of it.

31. The report which was received from the Commissioners bears date 26th February 1816, and it was transmitted to the Board of Revenue on the 10th May following, "in order that they might be enabled to adopt the measures "necessary for checking the abuses which prevailed in the provinces:" but it was not until the 13th September of that year, that the Board were called upon to report how far, in their opinion, the late Collector, Mr. Garrow, had been implicated in the corruptions of Coss Chitty: a matter which, as it was justly

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justly observed by Government, was "highly important, not only to the "justification of Mr. Garrow if he was innocent, but also to the honour and "best interests of the service." The Board were, at the same time, further required to furnish their observations on the report of the Commission, and "their opinion respecting the measures best calculated to promote the ends of "justice, to recover the property which might have been embezzled, and to "secure the interests of the Company."

32. In our former despatch of the 22d May 1818, we took occasion to notice the long delay in supplying the Board with those instructions, and to express the reluctance with which we then postponed our observations on the painful transactions in Coimbatore, in consequence of the non-receipt of the Board's report. A reason is given by the President, in his minute of September 1816, for not having earlier proposed transmitting the instructions to the Board, *viz.* "the various and intricate subjects which had been before "Government, which had engaged a great portion of his time and attention, "and had prevented him from bringing sooner under the particular con-"sideration of the Board the report received from the Commissioners." We see no reason why the instructions in question might not have been conveyed to the Board when the former reference was made to them of the 10th of May preceding, instead of four months afterwards. There was a particularly urgent necessity, that the least possible time should be lost in putting the Board in possession of that part of the instructions concerning "the measures best cal-"culated to promote the ends of justice, to recover the embezzled property, "and to secure the interests of the Company."

33. But what is still more to be blamed, we find that the Board of Revenue suffered nearly fifteen months to pass away before they replied to these instructions, which they did by transmitting to Government an extract of their proceedings of the 29th December 1817. Prepared as this communication was from documents previously in the possession of the Board, we are wholly unable to account for this extraordinary tardiness; and not the least explanation is given of the circumstance in their letter to the Chief Secretary transmitting this communication.

34. A copy of this communication from the Board was by them sent to Mr. Sullivan, the Commissioner; and on the 2d March 1819 he forwarded to you a paper of remarks thereon, the greater part of which were seen and approved by the first Commissioner previous to his embarkation for Europe. This paper was expressly written in justification of the conduct of the Commissioners, and of the measures they had pursued in the course of their investigation into the frauds and abuses in Coimbatore, and to correct the errors and misstatements on which the Board's strictures and animadversions were founded.

35. In the despatch from your Government of the 2d October 1819, which transmitted to us the extract of the Board of Revenue's proceedings and Mr. Sullivan's Paper, it is stated as follows: with respect to this latter document, "a copy of this paper *will* be furnished to the Board of Revenue;" and it is added, "we shall hereafter communicate our observations on the whole "subject."

36. We must here again observe, that though it was perfectly proper, before government made their observations on the whole subject, that the Board of Revenue should have an opportunity of offering any explanation they might desire respecting their former statements, in consequence of the remarks of Mr. Sullivan on those statements, or any observations they might have to make on that paper, there was ample time between the receipt of it and the date of the above-mentioned despatch to us (embracing a period of seven months) to have received the Board's reply, if they felt it necessary to make any, and to have enabled your Government to furnish us with their promised communication: yet, it appears, from the passage of that despatch which we have just quoted, that the Government had not then forwarded Mr. Sullivan's paper to the Board, and only entertained the intention of so doing. Upwards of two years have expired since the date of that despatch, and it still remains for us to be informed of the final sentiments of Government on the Coimbatore subject.

37. It

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37. It now, therefore, becomes a matter of doubt with us, whether the late Government of Madras have left upon record their sentiments respecting it. We, at all events, desire to be supplied by the earliest opportunity with any further proceedings that may have passed since the transmission of your despatch of the 2d October 1819, and with the communication of any observations which you may have to submit to us on this long pending matter.

38. Having, however, read with much attention the whole of the proceedings anterior to the receipt of the communication from the Board of Revenue of the 29th December 1817, which afford the materials from which that report was prepared, and having also carefully perused Mr. Sullivan's paper of observations, we can feel no hesitation in declaring, that the tone and substance of the Board's report are very far from weakening the unfavourable impression which had been made upon us, by their remaining blind for so long a period to the abuses in Coimbatore. That communication partakes too much of the character of an attack upon the Commissioners and of an exculpation of the late Collector, under whom such abuses were allowed to exist, and even of those servants of his who were the delinquents. In many parts of the Board's report, a disposition is shewn to animadvert on the proceedings of the Commission, which can scarcely be deemed compatible with a dispassionate review of their acts. It is due to the Commissioners to state, that we find nothing in the report of the Board to diminish the strong sense we, from the first, entertained of the able and judicious manner in which they have acquitted themselves in the discharge of an unusually arduous and important duty.

39. We are the less disposed to express the censure which we should otherwise have passed on the conduct of Mr. Savory, the judge of Aaraporam, who pronounced, without due investigation, a sentence of *guilty* upon the officers of his court, because he proceeded without reserve to retrace his steps the moment his error was pointed out to him.

40. The subjects upon which you desired the opinion of the Board of Revenue, namely, the "measures best calculated to promote the ends of jus-"tice, to recover the property which may have been embezzled, and to secure "the interests of the Company;" also the observations contained in the report of the Commissioners on the inefficiency of your present regulations for the prevention and detection of abuses and for the protection of our native subjects, and the measures proposed by them for the remedy of those evils (which we recommended to your particular attention in the 87th and some following paragraphs of our letter to you in this department, dated 22nd May 1818) are all regarded by us as of the utmost importance, and demanding careful and immediate consideration. We trust, therefore, that those observations which you have promised to transmit on the whole of this great subject, will speedily enable us to direct our attention to it with the means of arriving at satisfactory conclusions; for, with respect to the late Collector, if it appeared that he had been a participator in the gross frauds of his subordinates, it would be our duty to recover the amount of such participation from his estate, and distribute the same according to the claims of the respective parties who have been injured.

41. Though we know not, as yet, whether you have deemed it expedient to institute legal proceedings against Coss Chitty, or what has been the final result of those which Coss Chitty has instituted against the servants of Government, yet the circumstances, as now presented to us, are sufficient to convince us, that your means of dealing with such delinquents are very imperfect. Notwithstanding the enormous extent to which it is clear, beyond all doubt, that Coss Chitty carried his frauds upon the Government and his depredations upon the people, not only did it remain doubtful whether he was legally subject to punishment, or whether he could be compelled to restitution, but he had resorted to the step of instituting a harassing suit against both the Government and its agents, on account of the arrest of his person and for the recovery of a part of his ill-gotten wealth, which had been seized in the progress of the Commissioners' proceedings.

42. There can be little doubt that the primary inducement of Coss Chitty to bring this action against the Government and its officers must have been the expectation he entertained of deterring the inhabitants, who might have been

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been encouraged so to do, from seeking redress from himself and his associates through the same channel, for the injuries which they had sustained; and a conviction, that if he could but obtain a verdict in his favour, it would greatly impede the Government in the execution of measures for bringing the proceedings of the Commissioners to a practical result. The same means will be employed by him to keep witnesses out of the way, and to give false testimony in the course of the trial, which he had exercised to defeat the inquiries of the Commissioners, and, as we fear, with still better prospect of success, than in an investigation which had been conducted on the spot and with necessary energy and promptitude. Nor will he fail to take advantage of every legal stratagem and punctilio, of which he can avail himself under your Regulations, that may serve to obstruct the pure and honest purposes of justice.

43. We could, therefore, read with no less astonishment than concern the following passage in Mr. Sullivan's paper of remarks. "The untimely publica-" tion of these minutes" (alluding to the extracts of the proceedings of the Board of Revenue respecting the report of the Commissioners) "has had a " most injurious effect upon the public interests which are now at stake at " Trichinopoly. Every line penned by the Board on this subject is made " known to the parties in attendance here. A mere whisper, that so high an " authority as the Board of Revenue had advocated the cause of Coss Chitty, " was enough to fix the minds of many witnesses who were before sufficiently " reluctant to speak the truth against him." What was no secret to the parties in attendance on the court would not be allowed by Coss Chitty and his associates long to be a secret out of it, and for the contents of this document to come to their knowledge was, in effect, to apprize them, as well as the inhabitants of the province generally, that the Board of Revenue had pronounced the proceedings of the Commissioners against Coss Chitty and the other peculators to have been incorrect and irregular, and to be deficient in proof. The Board say, "though the proceedings furnished, no doubt, " abundant revenue evidence of fraud, embezzlement, and corruption," yet that "on the subject of the amount of frauds, embezzlements, and corruption " of those who were legally answerable for those acts, of those who were " entitled to recover, and of the evidence on which to proceed, the report of " the Commissioners did not contain satisfactory information:" and they add, to prosecute upon such evidence "would involve the Government in vexatious " lawsuits and serious responsibility." In this report the Board also explain with minuteness, in what particular respects they deemed the acts of the Commissioners irregular and unwarranted by the Regulations, as well as the legal insufficiency of the evidence which the Commissioners had brought forward against the delinquents; and it need scarcely be observed, that the possession of such a document by Coss Chitty must have proved of the greatest use to him in the prosecution of his cause, and ought on every account to have been kept as a most confidential paper, to be communicated only to those whose official duty rendered them fit persons to be possessed of the information it contained. Mr. Sullivan speaks of this report as an "ill-timed " publication," and as a "publication uncalled for," from which we should at least infer, that it was not considered as a confidential paper, and had got into circulation among the Company's servants. We desire to be made precisely acquainted with the fact; and if it was only communicated in confidence to necessary persons, you will, in that case, endeavour to ascertain, if possible, by what means the Board's sentiments and opinions became so well known to Coss Chitty's agents and witnesses.

44. After reviewing the whole of these proceedings, it is incumbent upon us to declare the deep sense with which we are impressed, of the misconduct of those to whose supineness or misguided judgment the continuance of such extraordinary abuses is to be ascribed. Without entirely exculpating Mr. Savory, the Magistrate, or the Government itself, we undoubtedly consider the principal weight of blame as attaching to the Board of Revenue, with regard to whom we are only restrained by our respect for the character of men who have passed through a long course of service honorably, from marking their offence by the severest censure.

45. There

45. There is abundant evidence from the documents before us, to shew the great importance and necessity of making choice for the situation of members of the Board of Revenue, not only of men who may be honest and faithful to their trust, but of men whose knowledge and experience in revenue business may enable them to discover abuse and to suggest the most effectual means of prevention.

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We are, &c.

London, 31st October 1821.

(Signed) THOMAS REID,
JACOB BOSANQUET,
&c. &c. &c.

EXTRACT REVENUE LETTER *to* FORT ST. GEORGE,
Dated the 2d January 1822.

Letter from, dated 31st January 1818, par. 57 and 58.—Correspondence relative to the settlement of Coimbatore for fusly 1225.

22. ADVERTING to the state of confusion into which this province had been thrown during the preceding five years, Mr. Sullivan, the new Collector, represents that the decennial village lease had been framed in fraud and injustice, the whole arrangement having been entirely left to Coss Chitty, who retained the best villages to himself and portioned out the remainder among the Monigars, or any other persons who would take them on his terms: that the orders of the Board of Revenue, to include as many of the inhabitants as possible, had been altogether disregarded: that the lease was, with few exceptions, a mohtahdary, not a village one; and that he (the Collector) had found it necessary, under the discretion which had been given him, to resume the leases, and to provide for the revenue of the current year 1225, by a ryotwar settlement.

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23. It is stated by the Collector, that the decennial lease "was commenced "upon many months after the orders had been received to prohibit its intro- "duction;" a circumstance which had been brought under your notice, and particularly explained by the Commissioners in their report of the 26th February 1816. On reference to those prohibitory orders which bear the date of the 2d August 1813, we find that they also contained an instruction, that in case any villages should have been rented before the receipt of the orders, the number of villages so rented might be immediately reported. These orders were replied to by the late Collector, in a letter to the Board dated 10th September following, in which the Board were informed that 604 villages (forming a very large portion of the whole number of villages of which the province consisted, *viz.* 1519) had been "already settled," and referred *to* "the plan on which each had been settled." The Collector also stated, that "until the receipt of some decisive orders for annulling or confirming the "settlement thus made, he should abstain from any communication of the "subject of the Board's reference to the parties intrusted in the settlement," but requested speedy instructions, as the season was advancing, and "no small "discontent might be occasioned should the engagements be annulled at a "late period." The Board of Revenue accordingly submitted to you, on the 16th of the same month, that it would be impolitic, under these circumstances, "to attempt to annul the engagements which had been actually concluded, "or to stay the further prosecution of the settlement already so far advanced "to a conclusion," and the Board were, in consequence, authorized to issue instructions to the Collector to proceed with the decennial settlement of the country. These instructions bear the date of the 2d of October 1813. In paragraph 114 of our despatch of the 12th of April 1815, we observed that the reasons assigned for authorizing the extension of the lease were by no means satisfactory, more especially as Coimbatore had been described as a dry grain district, and therefore, on the Board's own view of the subject, the best adapted to a ryotwar form of settlement. It appears, indeed, from their letter to you of the 30th August 1813, that this was one of the few districts in which they were of opinion that mode of settlement might be introduced, observing that "they did not anticipate any difficulty in reverting to it."

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24. We now find, from Mr. Sullivan's reports and from the more full statement of the Commissioners, that notwithstanding what the late Collector had stated in his letter of the 10th September 1813, as to the great progress that had been made in the actual settlement of the province under the decennial lease, in point of fact no settlement had been made for any part of it, and that the execution of the prohibitory orders of the 2d August 1813 had been evaded by Coss Chitty, who having determined to secure to himself and his friends the renting of a large number of villages on his own terms, did, as soon as he heard of the orders in question, direct the Sheristadar to make out a statement of 604 villages for that purpose, " which was done in three or four days," and that this was the statement transmitted by the late Collector in his letter to the Board of the 10th September 1813, as containing the villages " already settled," for " annulling or confirming" which arrangement he " solicited the early " transmission of decisive orders from superior authority." It in truth appears, from the report of the Commissioners, that so far from any engagements having been actually entered into for the 604 villages when Mr. Garrow made to you that communication, the preparatory arrangements respecting the execution of the lease were not even begun till March 1814, and that not a single village was rented till the 23d April following.

25. We have been exceedingly surprised at the view which the Board of Revenue have taken of this subject. In their proceedings dated the 29th December 1817, we find it stated, for the purpose of relieving the conduct of the late Collector from the unfavourable inferences created by the facts stated in the reports of the Commissioners, " that although, from the great influence " that Coss Chitty exercised in the province, a *presumption* may be admitted " that the accounts which Mr. William Garrow submitted with his letter of " 10th September 1813 *may have been fabricated*, to promote the views imputed " to Coss Chitty by the Commission, in paragraphs 59 and 60 of their report, " there does not seem to be just cause to charge the late Mr. Garrow with " having made a false report to the Board." The fact, that those accounts were fabricated, is positively and circumstantially stated by the Commissioners; nor is any thing advanced by the Board to shew that their statement on that point was in any respect erroneous, or that the Board had reason to doubt the correctness of it in any particular. Yet the manner in which they express themselves would seem to indicate an indisposition fully to believe that they had been fabricated " to promote the views imputed to Coss Chitty by the " Commission," notwithstanding they had also in a preceding part of their report stated that there were " sufficient grounds" not merely for suspecting, but " even for believing this man to have been the chief instigator of most of " the abuses that had taken place." Of the *actual* fabrication of the accounts in question for the purposes of deception, and to make it appear that the 604 villages had been already settled, we conclude the Board entertained no doubt whatever; but, in their anxiety to exculpate the late Collector from having accompanied those accounts or lists with a " false report," they endeavour to shew that his letter of the 10th September 1813 meant no more than this: that " the amount of the revenue of each village had been fixed, and the faith of " the Government for the lease pledged generally to the people; but that no " village had yet been actually settled, further than *upon the assurance of the* " *lease*." " This, it is true," say the Board, " is not the *exact interpretation* " given to the Collector's letter by the Board, in their address to Government " of the 16th September 1816; but, on a further consideration of it, they think " it may fairly admit of this meaning:" and add, " it was probable that the " Board's letter to Government led the Commissioners to conclude that Mr. " Garrow *had really and distinctly reported the actual renting of 604 villages.*"

26. The new meaning which the Board thus attempted to affix to Mr. Garrow's letter, unquestionably was not, as the Board state, " the exact " interpretation" they had previously given to it in their letter to the Government, but the very reverse, they having, in express terms, declared that the Government would perceive from the Collector's reply to the orders of the 2d August 1813, that " a very considerable portion of the district *had been* " *settled on lease*," and that " to attempt to annul the engagements which " *had been already concluded*, or to stay the further prosecution of the settle-

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" ment to a conclusion, would be impolitic." It was, as you distinctly explained to us in paragraphs 1 and 2 of your despatch of the 4th of February 1814, upon the strength of what the Board so urged, in consequence of the Collector's letter, and as we must suppose upon a consideration bestowed by themselves on the purport and effect of that letter, that the Government gave the Board authority to issue their instructions of the 2d October 1813 to proceed with the settlement; an authority which, under the above circumstances, as you informed us in the same despatch, it was " deemed incumbent " to grant:" and we see no reason for thinking that the Commissioners, in concluding that Mr. Garrow " had really and distinctly reported the actual " renting of 604 villages," were led to draw that inference from what the Board had stated, or that the conclusion they came to was not the result of the exercise of their own judgment as to the meaning of the Collector's letter; and, indeed, the meaning which had been put upon it by the Board, the Government, and the Commissioners, was the exact meaning given to it by us in our despatch of the 12th April 1815, as being the only one which it could bear in any just acceptation of language.

27. Mr. Garrow states in his letter, that " in pursuance of the " Board's " orders in the minute of the 11th March last, he considered it his duty to " commence, as soon as possible, the settlement of the two divisions on a " decennial, and ultimately a permanent lease." He observes, that " the " talooks and villages, as they presented themselves the most prepared for the " settlement, were the objects of immediate inquiry, and that the result was " the settlement of the *accounts* of the talooks mentioned in the margin, " embracing 604 villages;" and then proceeds to state, with reference to the province generally, that " he had previously (on the 10th June 1813) pro- " claimed the Board's intention of introducing the new system, in order that " the persons who were to come forward as renters might be encouraged to " extend their cultivation, under the assurance of the Board's decided wish, " that the ryotwarry system should cease immediately that it was practicable:" and he adds, " since the receipt of your Board's letter, I have inquired into " the state of the cultivation of the district, and find that, on the assurance " held out to them" (meaning, of course, under the proclamation of June preceding), " the inhabitants have laid out a considerable sum of money in " advances for the improvement of different villages. It is, therefore, with " no small degree of diffidence that I now address the Board, as to how I " shall act," *i. e.* with reference to the general assurance that had been given in the proclamation. He next states, with an exclusive reference to the 604 villages: " the talooks in the enclosed Statement A have been, *to all intents* " *and purposes*, settled upon the assurance of the lease, and money laid out " in consequence by the head inhabitants." He refers to that statement, as containing " a rent roll of the *villages already* settled;" and to another Statement B., as shewing " the plan upon which each village had been settled." He represents the " engagements" for the villages in question, to have been then " formed," and which he knew no way of avoiding, " unless it was done " by the Board and Government, should it be deemed justifiable to annul " them, as being still subject to the approval of superior authority."

28. The Collector's letter, it is to be observed, was in reply to one from the Board, which while it countermanded their former orders for introducing a decennial village lease into the province, directed that, in case of any villages having been rented before the receipt of those orders, " the number " of the villages might be immediately reported." The accounts which he transmitted in his reply he describes as " necessary" to accompany it (they related to the 604 villages only), and the preparation of these accounts he assigned as the reason for not having " sooner replied to the Board's letter " of the 2d August 1813." These circumstances, connected with the explanation he had afforded respecting the 604 villages, were abundantly sufficient to remove all doubt as to the meaning of the Collector's letter, *viz.* that the decennial settlement had been already concluded for those villages, but only generally promised for the other villages of the province.

29. If the Collector had merely meant, according to the new interpretation which the Board put upon his letter, that " the amount of the revenue of each " talook

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" talook had been fixed, and the faith of the Government for the lease pledged " generally to the people, but that no village had yet been actually settled " further than upon the assurances of the lease," it would have been unnecessary for him to transmit with his letter the accounts of the 604 villages. The assurance of the lease given in his proclamation of the 10th June 1813, which is the only assurance he speaks of, was given not to the inhabitants of those villages in particular, but to the inhabitants of all the villages of the province. There was, therefore, no apparent reason, nor can we imagine any, as far as that assurance was concerned, for distinguishing the former from the latter. The fact stated by him, as to " the head inhabitants having laid out a consi- " derable sum of money in advances for the improvement of the different " villages," in consequence of the assurances held out to them (a fact, however, which considering the short period which had elapsed since the assurance was given we see the strongest grounds for doubting) had also no particular reference to the 604 villages, but to the villages of Coimbatore generally.

30. If, also, as the Board endeavoured to make it appear, the Collector, in speaking of the 604 villages, merely meant that the " accounts" or beriz of these villages had been settled, and not the villages themselves, it is equally difficult to assign a motive for introducing them into the lists. No information had been required of the number of villages of that description, but of the number for which engagements had been actually entered into; and where no such engagements had been contracted, the operation of the arrangement was not to be extended any further. But the settlement of the accounts of villages is nothing more than a measure preliminary to the formation of engagements, and it is utterly improbable that the Collector, to use the words of Mr. Sullivan in his able and pertinent paper of remarks on the Board's report, " could have " meant that it required the intervention of superior authority to cancel these " accounts (if it should be deemed justifiable to annul them at all), as they " were subject to the approval of higher authority;" yet that he must so have meant, is an inference which necessarily flows from the view which the Board have taken of the subject.

31. " It was," as Mr. Sullivan observes, " the terms of the lease when ac- " tually formed that were subject to the approval of superior authority. The " general assurance given by the Collector required no such sanction, neither " did a set of accounts framed in the cutcherry." If, indeed, as he further remarks, the Ryots had received an assurance that the rents of their villages were fixed at a certain sum, and had been told what that sum was, and had been induced to increase their cultivation, upon a pledge that whatever they could make their lands yield beyond the stated amount should be for their own benefit, such an assurance could not have been withdrawn without a violation of faith. It would, indeed, not have failed to shake the confidence of the inhabitants in the Collector, and would have justified him in requiring that higher authority than his own should be employed in annulling the engagements he had entered into. But in the present case, as Mr. Sullivan states, " the inha- " bitants know nothing whatever of the terms upon which the villages were to " be settled, except that they were to have no reference to the cultivation of " the existing year."

32. The Board of Revenue say, " it should be recollected that the Collector " had, in June 1813, declared (in his proclamation) that the beriz was already " fixed; and that when a beriz is fixed, little more remains to be done than to " receive the assent of the parties." This may be perfectly true, but it is an observation altogether irrelevant to their purpose. The Board, when they made it, must have been well aware that a beriz intended only for the acceptance of the inhabitants but not proposed to them, and a beriz on which a settlement has been actually agreed to by them, are essentially different things; and that the question, in the present case, turned not at all upon the question, whether the beriz had been fixed, but upon the question, whether engagements had been contracted under the beriz. No engagements of any kind had been contracted for the villages; and with respect to the accounts of the 604 villages, Mr. Sullivan refers to the deposition of the Huzzoor Gomastah, to shew that " they " were not settled until after the orders of the Board for suspending the forma- " tion of the lease were received."

33. We

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33. We are here again naturally led to ask, why, if as the Board brought themselves to suppose, it was not the intention of the Collector to signify that 604 villages had been actually settled upon the decennial lease, did he not, on the receipt of the Board's reply to it, remove from the minds of the Board and of the Government the misapprehension under which they laboured. The Board's letter, it is true, did not itself explain their construction of the Collector's letter; but it commenced by stating, that "he would perceive that, in "consideration of the progress which had been already made in the decennial "settlement of the district under his charge, his Excellency the Governor in "Council had been pleased to direct that it be prosecuted to a conclusion, and "that he would accordingly proceed to carry those orders into execution;" and the means were fully afforded him of perceiving, also, the grounds on which the Board had recommended the Government to issue those orders, and on which the Government came to that resolution, for the correspondence which had passed between the Board and the Government on the subject of Mr. Garrow's letter was inclosed in the Board's reply of the 2nd October 1813 for his "information and guidance." Put in possession, as he therefore was, of these documents, it is quite impossible to resist the inference, that the circumstance of his not having addressed your Board of Revenue on the sense which had been given to his letter, can only be ascribed to this cause; that the Board had understood his letter in its intended signification. This, at least, is the only possible way in which his silence is to be accounted for in such a case, unless, indeed, we resort to the very extraordinary assumption, that he was so neglectful of his duty, and entirely regardless of the business of his office, as never to have read the letter which he sent to the Board, either at the time he had affixed his name to it or afterwards, and to have remained equally ignorant of the contents of the Board's reply and its enclosures. Such an assumption, we observe, the Board of Revenue do not go so far as to entertain; and it certainly cannot be entertained by us.

34. The Board treat what the Commissioners had stated respecting the 604 villages as an attack on the late Collector, and clearly insinuate that the Commissioners had "charged him with having made a false report;" and it is the main object of the Board to clear him from this charge. But the truth is, the Commissioners made no charge against the Collector, nor did they offer any opinion as to whether Mr. Garrow was or was not implicated in the frauds and abuses in Coimbatore, but simply confined themselves to a statement of facts and circumstances which were the result of their inquiries, leaving it to the Government to draw their own inferences as far as the conduct of the late Collector was concerned. One inference certainly followed from the fact they had stated, that the actual formation of the decennial lease was not even commenced upon until March 1814, which fact the Collector's own proclamation of that month, placed beyond doubt, *viz.* that if the letter of Mr. Garrow bore the construction they gave it, it did convey a complete misrepresentation respecting the 604 villages. But still it might, for any thing that appeared to the contrary in the Commissioner's report, have been a misrepresentation undesignedly made, which it could not in their opinion have been, if they had "charged him with making a false report." We only mention the above circumstance, as one among many other indications which the report of the Board of Revenue affords, of their having been far more anxious to defend the character of the late Collector, than to give a fair and dispassionate consideration to the facts before them.

35. We have only further to add, that for the reasons above stated, and after having attentively perused the report of the Commissioners, the extract of the proceedings of the Board, and the remarks of Mr. Sullivan on those proceedings, we can have no hesitation in pronouncing the meaning which the Board have attached to the late Collector's letter to be, when all the circumstances known to them are considered, as forced and unnatural as it is demonstrably erroneous; that they have altogether failed in establishing the point which they have laboured to establish, *viz.* that the proceedings of the late Collector, so far as they appeared in this transaction, did not seem open to the blame that might be inferred from the Commissioners' report; but that, on the contrary, we can draw no other conclusion than that it was his intention, in this instance, to delude the Board by the letter in question, for purposes most seriously culpable.

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36. The principal difficulties, which were experienced by Mr. Sullivan in making a ryotwar settlement for the remaining term of 1925, on setting aside the decennial village lease system, which your Government had, under the circumstances above explained, authorized in October 1813 to be introduced into the province, were occasioned by the different kinds into which the lands are distinguished, being partly arable and partly grass land; the arable, again, partly under rice, partly uncultivated, partly fallow, and partly what they call garden-land, that is, either watered by a well or bearing particular kinds of valuable produce. A rent, called the full rent, was, according to custom, charged upon all the arable not garden; that is, upon the uncultivated and fallow as well as upon that under crop. A third or a fourth of the full rent was charged for grass land, and something more than the full rent for garden land. It was, certainly, not easy to go out of this system; for a Ryot who was unable to cultivate the whole of his arable, would rather pay rent for what he was obliged to leave waste than allow it to be given to another Ryot. The fallow, as intended for a more productive crop the next year, seemed justly chargeable with the ordinary rent. Under all these circumstances, the Collector admitted that the assessment was too high, and that considerable abatements would be necessary. In passing from one mode of administration to another, more especially in the state of misrule and disorder which prevailed in this province, we think Mr. Sullivan acted very judiciously, in the caution he exercised as to interfering with the rules and principles of assessment which he found to obtain, and in his proceedings for lowering the demand upon the Ryots. It is, however, highly desirable, that as soon as a knowledge of the value of the land permits, the demand should be made to correspond with the expectation of receipt; and of this Mr. Sullivan appears thoroughly sensible.

37. In his latter dated 7th September 1816, he says: "When a Ryot has "occupied and paid rent for land for two years he is considered as its pro- "prietor, and is in fact saddled with the rent of it as long as he can pay." It hence appears, that his character of proprietor was fixed upon him by the Government, for its own advantage and not for his, *viz.* that he might be made responsible for a certain amount of rent. There are many other proofs that the short period of two years sufficed to convert possession into this kind of property. The Collector justly observes, that this mode of compelling a man to hold the character of proprietor of whatever land he had cultivated two years, was, on the part of Government, a very questionable policy. "It operates," he says, "as a check to cultivation, because a Ryot is deterred from taking "advantage of a good season for the extention of his farm, from the appre- "hension that, if the succeeding should be a bad one, the land will be fastened "upon him." The inconvenience, on the other hand, of giving up this system, which, as Mr. Sullivan states, "by no means arises out of or is peculiar "to a ryotwar mode of management," but is also acted upon by renters and Zemindars, is not overlooked by him, *viz.* that a great portion of the land which pays rent being abandoned, the revenue would be impaired.

38. The additional tax upon land watered by wells or cultivated with garden produce, is justly represented by the Collector as a tax upon improvement. He describes the formation of wells as by far the greatest improvement of which the land in that part of India is susceptible. A well places the crops of the land which it suffices to water almost beyond the accidents of season, so variable and often so fatal in India. Nothing, therefore, can be more useful than to give encouragement to the formation of wells. All the encouragement necessary would be to allow the people to reap the fruit of their own labour; for the Collector describes them as prone to the formation of wells, but deterred by the tax. The same considerations apply to the cultivation of fruit-trees and other garden produce taxed on the same impolitic plan.

39. The inconvenience attending the mode of taxing arable and grass land was also found to be considerable. A certain quantity of cattle is required to cultivate and fructify a certain portion of arable land, and hence a certain proportion of grass land is a necessary part of each putcut or Ryot's possession. If, however, the grass land is taxed high as compared with the arable, the Ryot is tempted to lessen the quantity of his cattle, and thus to injure the quality of his arable land: if it is taxed low, he turns his attention to the rearing

rearing of cattle, and the revenue suffers by diminished cultivation. This, too, is evident, that the labour and capital of the Ryot are, in this mode of taxing, continually liable to be turned out of their most productive channel, that in which they would flow spontaneously if left to themselves, and the general produce of the land and labour of the country is thereby kept down below the standard to which it would otherwise ascend.

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40. These evils, including those of coercive cultivation, on which the Board of Revenue make just remarks, are very considerable, and too much solicitude cannot be employed in discovering the means of their removal. The species of ryotwar recommended by Mr. Thackeray, and adopted by the people themselves under the management of Mr. Grœme in Northern Arcot, according to which mode the land held by each Ryot, and called his putcut, is assessed in one sum for the whole, seems well calculated to that end, wherever the introduction of it would not be attended with counterbalancing evils. If the rent proper to be paid by the arable, the grass, and garden land, in the occupation of each Ryot, were correctly estimated and included in one aggregate sum for the whole; if a contract were made with him for the payment of this one sum annually, while he should be allowed to cultivate the whole in any manner which he may deem most profitable to himself; and if a sufficient number of years were granted to him by his contract, to enable him to reap the advantages of all his improvements, all the evils of constrained cultivation would be removed, the requisite encouragement would exist for the formation of wells and the raising of garden produce, and no temptation would be created to enlarge either cultivation or pasture beyond the due proportion. Considerable difficulty might still remain with those Ryots who, on account of long possession, might wish to rent beyond their means of cultivating. This, however, would be one of the points which it would belong to the discretion of the Collector to adjust. It would be his business to explain to the Ryot the inutility and impropriety of his holding more land than he had the means of cultivating, while other Ryots, who had the means of cultivating what he was unable to cultivate, were soliciting permission to do so. If a sufficient desire were shewn to comply with all the reasonable demands of the Ryots in regard to a favourable possession, and sufficient pains were taken to make them perceive the unreasonableness of the wish to retain what they could not turn to profit, the business would, in most instances, be adjusted on terms at once advantageous to the state and agreeable to the individuals. When the Ryots undertake for putcuts at the estimated rent, and are afterwards found unable to discharge it, the case is not subject to great difficulty. Where the terms are not too high, but such as better cultivation would have enabled the individual to pay, he has annulled the lease by his own act, and the putcut is open of course to another cultivator.

41. From the observations of the Collector, we are satisfied that the taxes which are classed under the title of sournadayam * stand much in need of regulation. We are much pleased that the exertions of Mr. Sullivan had given so much satisfaction to the Board of Revenue and your Government. The charge which you had confided to him of administering the revenues of his extensive and long mismanaged province, is one of a very arduous and difficult nature; and we see every reason to believe, from the reports of Mr. Sullivan now before us, that you could not have placed it in the hands of an individual better qualified to fulfil the important objects you had in view in appointing him to that trust. We look forward to the receipt of his subsequent communications and proceedings respecting Coimbatore with much interest.

EXTRACT REVENUE LETTER *from* FORT ST. GEORGE,
Dated the 21st June 1822.

3. In transmitting to the Board of Revenue a copy of the former of these letters,† relative to the system of abuse detected in the local administration of Coimbatore and the measures pursued in consequence, we deemed it unnecessary

Revenue Letter from Fort St. George, 21 June 1822.

* Taxes on cattle and fruit-trees.

† Court's Despatch of 31st October 1821.

Revenue Letter from Fort St. George, 21 June 1822.

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unnecessary to press upon their attention the sentiments expressed by your Honourable Court, with the view of serving as standing rules for the future guidance of the several authorities in India in cases of a similar description. On some of the points, however, embraced in your Honourable Court's despatch to which a reply is necessary, further information was necessary than had yet been submitted to Government. We observed to the Board of Revenue, that they would be especially sensible of the obligation on them to furnish the requisite information on these points as speedily as possible, in a case which had already excited so much of your Honourable Court's disapprobation on account of delay.

4. The points which we specified to the Board of Revenue were the following.

First. With reference to the remarks in the seventh paragraph of your Honourable Court's despatch, it was necessary that they should correctly explain, in what respects the system for conducting the Tobacco monopoly, now differs from that on which your Honourable Court animadvert, and should submit the report on the best mode of realizing the revenue on that article, which was called for under date the 6th April 1821.

Secondly. With reference to the general tenour of your Honourable Court's despatch, but more particularly to what is stated in the close of the 40th paragraph, it was necessary that the Board of Revenue should desire Mr. Sullivan, Collector of Coimbatore, to report what grounds there might be for believing that Mr. William Garrow, the late Collector, participated in the embezzlements of Coss Chitty, and what means of procuring legal evidence of such participation.

Thirdly. With reference to what is stated in the forty-first paragraph of your Honourable Court's despatch, we desired the Board of Revenue to report the present state of the legal proceedings between the Government and Coss Chitty, and the measures remaining to be taken with regard to them.

Fourthly. With reference to the observations in the forty-second and forty-third paragraphs, we desired that Mr. Sullivan might be called upon to explain, by what means publicity was given to the sentiments recorded by the Board of Revenue relative to the proceedings of the Coimbatore Commission, that board having stated, under date the 15th December 1819,* that their sentiments had been communicated by them only to the Government and to the Collector.

5. We also desired the Board of Revenue to offer any further observations on the subject in question which might, in their opinion, be calculated to meet your Honourable Court's views.

6. In the twenty-fifth paragraph of your Honourable Court's despatch, it is remarked that the exculpation of the servants of the Zillah Court of Coimbatore, though occurring in April 1815 and in itself a matter of the highest importance, had not been announced to you. We beg leave to explain, that the proceedings of the Sudder Adawlut do not form the subject of correspondence with Government, and that, for that reason, the transaction to which your Honourable Court alludes does not appear on our records, and therefore could not have been reported by us to your Honourable Court. It was incidentally mentioned by the Sudder Adawlut at a period long after its occurrence, in a report on a subject of a general nature, and through that medium only came to the knowledge of Government, and it is presumed to that of your Honourable Court.

7. With regard to the desire expressed in the thirty-seventh paragraph of your Honourable Court's despatch to be supplied with any further proceedings on this long pending matter, and with the communication of any observations which we may have to submit, we beg leave to acquaint your Honourable Court that all the proceedings held by Government, or reported to them, have

* Consultations 31st January 1820.

have already been forwarded as they took place, and that we are not aware of any observations on the general bearings on the case, which could, with any benefit, be added to those contained in your Honourable Court's despatch. All that can with certainty be accomplished on the detection of systematic abuse, is to put a stop to it, and from the experience of the past to take lessons for guarding against future delinquencies. Thus much is always practicable, and has in the present case been already effected; and it fortunately is of greater importance than the more difficult points of obtaining a complete disclosure of the frauds committed, and of bringing the authors of them to adequate punishment. A rigorous scrutiny requires to be instituted, in order both that the corrupt system, by being understood, may be corrected, and that guilt may not be encouraged to look forward to impunity, but all that is useful and practical in the object may be gained, though the detail of peculation be left in a great measure in the confusion and obscurity in which it had been purposely involved, and though the restitution which the delinquents are compelled to make be very partial.

Revenue Letter from Fort St. George, 21 June 1822.

Abuses in and Settlement of Coimbatore.

8. The inefficiency of the present regulations for the prevention and detection of abuses and protection of our native subjects, noticed in the fortieth paragraph of your Honourable Court's despatch, has lately engaged a great share of our attention, and we hope at an early period to be able to report the result of our deliberations to your Honourable Court.

9. When the Board of Revenue shall have furnished the information called for, as above explained, we shall again have the honour of bringing the subject of the foregoing paragraphs to your notice.

EXTRACT REVENUE LETTER *from* FORT ST. GEORGE,

Dated the 30th January 1824.

22. On taking into consideration the principal Collector's report and the Board of Revenue's proceedings on the settlement of Coimbatore for fusly 1232, we expressed our high satisfaction at the result of Mr. Sullivan's excellent management of that district. In every repect, that result afforded evidence of the prosperity of the country. The settlement, amounting to Rupees 23,13,701. 3. 11, was the largest ever realized. It had arisen from extended cultivation and had followed a reduction of the rates of assessment. It had with the small exception of Rupees 4,999. 10. 2., been collected within the fusly, and not a single Ryot had been confined as a defaulter. The mere statement of these facts, we observed, carried with it the highest commendation which the principal Collector could receive.

Revenue Letter from Fort St. George, 30 Jan. 1824.

EXTRACT REVENUE LETTER *to* FORT ST. GEORGE,

Dated the 18th August 1824.

Letter from, dated 6th July 1821, par. 54.—Settlement of Coimbatore for fuslies 1228 and 1229.

47. We fully agree with you, "that the great success "of the ryotwar system, evinced both by the amount of "the collections and by the facility with which they were "made, is highly creditable to Mr. Sullivan and Mr. Whish," the two gentlemen under whom its introduction had been effected. We derive great satisfaction from the evidence furnished, particularly by the valuable report of Mr. Sullivan, that the demand upon the Ryot, as now regulated, is not beyond that limit which leaves him the means, not only of comfort, but of gradually ameliorating his condition. The putcut leases, which you approve, and which the Board of Revenue and Mr. Sullivan concur in recommending, appear to us to unite a greater number of advantages than any other plan. In particular, they relieve you from that part of the business of the collection which it seems the

Revenue Letter to Fort St. George, 18 Aug. 1824.

* Consultations, 4th November, Nos. 6 and 7.

Revenue Letter to Fort St. George, 18 Aug. 1824.

Abuses in and Settlement of Coimbatore.

the least possible to perform in a satisfactory manner, that of fixing the proportion which the assessments of the different kinds of land, garden, cultivated. and waste, should bear to one another. The lands ought to be assessed according to their capabilities, not according to their actual culture; nevertheless, we think that in Coimbatore, where it appears that land actually cultivated as garden had been assessed at a higher rate than land equally adapted to that cultivation but not so cultivated, there would be an unfairness in permitting the holders of lands of the last-mentioned description to have the benefit of the more profitable cultivation, still being assessed at the lower rate. Garden produce would be liable to be depreciated by the extension of garden-culture, and the loss would fall not upon the new speculators in garden produce, but upon those who are more highly charged, in consequence of their having at an earlier period adopted that mode of cultivation.

48. We indeed, observe, that the Board of Revenue in the 930th paragraph of their general report dated 2d January 1823, stated it to be their opinion, that if the Ryots are at liberty to convert their punjah land into garden land, without being liable to any additional demand on that account, there would be a manifest inducement for them to relinquish the old garden lands and to dig wells in those which are more lightly taxed.

EXTRACT REVENUE LETTER *from* FORT ST. GEORGE,

Dated the 2d October 1819.

Revenue Letter from Fort St. George, 2 Oct. 1819.

Subdivisions of Estates.

369. At our Consultation of the 19th January last* we passed a Regulation "for rescinding Section 9, Regulation XXV, 1802, and vesting in the Board of "Revenue a discretionary power to fix in perpetuity the amount of the "public assessment upon subdivisions of estates liable to a proportion of the "permanent land-tax less than the sum of five hundred star pagodas per "annum; for rendering the permanent alienation, transfer, or sale of sub-"divisions thus assessed, valid in the Courts of Adawlut; and for preventing "fraud, corruption, or error in the distribution of the public assessment upon "landed property in general." This regulation was proposed by the Board of Revenue, who saw reason to believe that the former restriction on the subdivision of zemindaries operated as a material check to the improvement of the lands composing them. The grounds of the provisions of the new Regulation (I of 1819) are fully stated in its preamble.

A.D. 1819, REGULATION I.

Regulation I, A. D. 1819.

A REGULATION *for rescinding Section* 9, *Regulation XXVI*, 1802, *and vesting in the Board of Revenue a discretionary power to fix in perpetuity the amount of the public assessment upon sub divisions of estate liable to a proportion of the permanent land-tax less than the sum of five hundred Star Pagodas per annum; for rendering the permanent alienation, transfer, or sale of sub-divisions thus assessed valid in the Courts of Adawlut; and for preventing fraud, corruption, or error, in the distribution of the public assessment upon landed property in general. Passed by the Governor in Council of Fort St. George on the* 19*th January* 1819; *corresponding with the* 8*th tye of the year Bahoodauneah,* 1740*th year of Salewahan, and with the* 21*st Rabulavel,* 1234 *Hijeree.*

Preamble.

Whereas Section 9, Regulation XXVI, 1802, directs that "no portion of a "divided estate shall bear a less proportion of the permanent land tax than "the sum of five hundred pagodas," and that "where estates may be divided "into portions charged with a sum less than five hundred pagodas per annum, "such separation of lands shall not be valid in the Adawlut;" but "the "proprietor of the estate before such division shall continue to be liable for "the entire amount of the permanent land-tax, in the same manner as if the "separation

* Consultations, 6th October 1818, Nos. 25 and 26; and 19th January 1819, Nos. 3 and 4.

Regulation I, A. D. 1819.

Subdivisions of Estates.

"separation had not been made;" and whereas these provisions are considered impolitic and inexpedient, as impeding the free sub-division of zemindary property and checking improvement, by rendering the tenure by which such portions of land can be held, dependent on the punctual discharge of the public jummah on the entire estate by the existing Zemindar, and as thus opposing obstacles to the free transfer, sub-division, improvement, and security of such property; and whereas it is thought that these enactments, intended originally to facilitate the realization of the land revenue, may be modified in such a manner as to be productive of material benefit, without seriously impeding or obstructing the collection of the public revenue; and whereas it has been deemed expedient to guard the public against the loss to which it is exposed from fraud, corruption, or error, in the distribution of the public assessment upon landed property in general; wherefore the Governor in Council has been pleased to enact this Regulation, to take effect from and after the date of its promulgation.

Section 9, Regulation XXVI, 1802, rescinded. Zemindaries may be subdivided into portions, not less than one village or dependent hamlet, provided the public revenue be duly assessed thereon.

II. Section 9, Regulation XXVI, 1802, is hereby rescinded; and a zemindarry or landed estate may be divided into portions of not less than one entire village or dependent hamlet, with defined boundaries, charged with a proportion of the permanent land-tax less than five hundred pagodas per annum; but such separation of lands shall not be valid in the Courts of Adawlut, unless the amount of the permanent land-tax assessed thereon shall have been fixed by the Collector according to the other rules contained in the Regulation above-mentioned, and confirmed by the authority of the Board of Revenue, signified in writing.

The confirmation of such subdivisions discretionary with the Board of Revenue, and without it they cannot take place.

III. The Board of Revenue shall be at liberty to grant or withhold their confirmation in respect to any sub-division, the assessment on which may be less than five hundred pagodas per annum. When the Board of Revenue may confirm assessments referred to in the preceding section, the Zemindar shall be at full liberty, by sale, gift, and otherwise, to alienate or transfer, in perpetuity, all his rights in such subdivisions; but if the Board of Revenue shall withhold or refuse their confirmation to the proposed subdivisions, the separation of the lands shall not take place.

On proof, within ten years, of any fraud or error in apportioning the public revenue on subdivisions of a zemindarry, Government may direct a re-allotment thereof.

IV. Should it be proved, to the satisfaction of the Governor in Council, that any fraud or material error has been committed in apportioning the permanent assessment on lands divided into two or more distinct estates, under the provisions of Regulation XXVI, 1802, or under the provisions contained in this Regulation, it shall be competent to the Governor in Council, from and after the promulgation of this Regulation, within the term of ten years subsequent to the period at which such subdivision or allotment may have been made, to order the land-tax to be apportioned anew, on the principles laid down in the existing Regulations.

The period from which the few years are to be calculated.

V. The period of years mentioned in the preceding section shall be calculated from the date on which the partition of the lands and allotment of the land-tax may have received the written confirmation of the Board of Revenue.

EXTRACT REVENUE LETTER *to* FORT ST. GEORGE,

Dated the 10*th September* 1823.

Revenue Letter to Fort St. George, 10 Sept. 1823.

Letter from, dated 12th July 1822, par. 369.—Regulation enacted (I, of 1819) for facilitating the transfer, subdivision, and improvement of zemindarry property.

112. WE shall be happy if this regulation is found to remove any obstacle to the improvement of the zemindarry lands. The Board of Revenue, in their Secretary's letter of the 10th August 1818, wherein the measure was recommended to the consideration and adoption of Government, do not at all specify the particular rights which individuals who purchase villages from Zemindars acquire. The Regulation, it is true, only enables the Zemindar to subdivide the zemindarry lands, and "by sale, gift, and otherwise, to alienate "or transfer in perpetuity all his rights in such subdivisions;" but it omits to provide a most important security against the abuse of individual rights, by requiring the Collector, while engaged in ascertaining and fixing the amount of the

Revenue Letter to Fort St. George, 10 Sept. 1823.

Subdivisions of Estates.

the public revenue to be paid by such subdivisions, to define with all the exactness that may be possible the rights of all the parties who may have an interest in the lands so subdivided. We have only to desire, that this omission may be supplied with as little delay as possible. You will, of course, carefully watch whether the securities which you have substituted for those provided by the repealed Regulation sufficiently protect the revenue from the consequences of error or of fraud.

EXTRACT REVENUE LETTER *from* FORT ST. GEORGE, *Dated the 2d October* 1819.

Revenue Letter from Fort St. George, 2 Oct. 1819.

Introduction of the Ryotwar System.

368. On our proceedings of the 23d of April last,* are recorded two communications from the Board of Revenue, relative to the measures in progress for the general introduction and establishment of the ryotwar system of land revenue administration throughout the territories subject to this presidency. We have much satisfaction in bringing those documents to the notice of your Honourable Court, as affording evidence of the attention paid by the Board of Revenue to your orders on that important subject.

EXTRACT FORT ST. GEORGE REVENUE CONSULTATIONS, *Dated the 23d April* 1819.

Revenue Consultations, 23 April 1819.

Letter from Mr. Secretary Campbell, 24 Sept. 1819.

Read the following letters.

From A. D. Campbell, Esq., Secretary to the Board of Revenue, to Mr. Chief Secretary Hill.

Sir:

1. I am directed by the President and Members of the Board of Revenue to request that you will lay before the Right Honourable the Governor in Council the accompanying minute of the Board, entered on their proceedings of the 17th September 1818, containing their examination of the experimental ryotwar survey and assessment made by Mr. Fraser, Collector of Nellore, of the village of Covoor.

2. I am also directed to take this opportunity of submitting extract from the Board's proceedings of the 17th November last, containing their examination of the measurement, assessment, and classification attempted by the Collector of Vizagapatam of the village of the Honjarum Mootah.

3. The Board trust that the Governor in Council and the Honourable the Court of Directors will find in these documents evidence of the pains taken by the Board to execute the orders of the Honourable Court, and to introduce the ryotwar plan of assessment on improved and liberal principles.

I have, &c.

Fort St. George, 24th September 1818.

(Signed) A. D. CAMPBELL, Secretary.

Extract *from the Proceedings of the Board of Revenue, dated the 17th September* 1818.

Minute of Board of Revenue, 17 Sept. 1818.

Read again the following letters.

From Mr. Fraser, dated 26th November, in Consultations 4th December 1817.

To Do., 6th, in Consultations 6th July 1818.

From Do., 12th, in Consultations 27th August.

1. The Board proceed to the consideration of the report of the Collector of Nellore upon the survey, classification, and assessment of the lands of the village

* Consultations, 23d April 1819, Nos. 22 and 23.

village of Covoor, selected by him, under the orders of the Board, for the experimental introduction of the ryotwar plan of settlement.

Minute of Board of Revenue, 17 Sept. 1818.

Introduction of the Ryotwar System.

2. It was satisfactory to the Board to observe that the head and other inhabitants had shewn no inclination either to obstruct or retard the measurement of the lands, but that, on the contrary, they had rendered every assistance to the Surveyors in furtherance of the object of their employment.

Measurement.

3. The measurement of the lands appears to have been conducted in conformity to the rules laid down for the survey of the Ceded Districts, with the exception of a deviation from the 5th paragraph of Colonel Munro's instructions, in not having given separate numbers, commencing at No. 1, 2, &c., to the dry, wet, and garden fields respectively. Instead of doing this, the Surveyors measured the fields according to the order in which they fell in the progress of the survey, and marked them regularly, *viz.* the first measured No. 1, the next No. 2, &c., without distinction as to wet, dry, or garden lands.

4. The 5th paragraph of Colonel Munro's instructions directs the Surveyors to begin at one side of the village and to proceed regularly on, making the field first measured No. 1, the next No. 2, &c. ; and after measuring the dry to measure the wet land, and number the fields in the same manner, beginning again at No. 1, 2, &c., and to observe the same rule with respect to garden-land. These rules, the Collector observes, can only be applicable to villages where the dry, wet, and garden-lands are situated in different parts, and separate from each other, but could not be carried into effect in Covoor, where the dry, wet, and garden lands are intermixed.

5. It appears to the Board, however, that the instructions of Colonel Munro might have been complied with, if separate heads had been opened for dry, wet, and garden lands. For instance, supposing after measuring ten dry fields, which should have been numbered 1 to 10 and entered under the head of dry, the next five fields which occurred were wet, they should have been numbered 1 to 5 and entered under the head of wet, and if the next field was dry it should have been numbered 11 and entered under the head of dry, and so on. The Board, therefore, direct that the arrangement of putting separate numbers to the dry, garden, and wet fields, commencing at No. 1, respectively, may be adopted.

6. With respect to purrumpoke (or waste land never cultivated), it was not intended that it should be numbered, but the different kinds of purrumpoke should have been stated, as pointed out in the sixteenth paragraph of Colonel Munro's instructions.

7. The Collector states* it to be unnecessary to mark the divisions of the different fields by banks of earth or stones, as the boundaries of each field are already ascertained and well known to the inhabitants. The Board are therefore of opinion, that the expense which it appears would be incurred by marking the boundaries of the fields may be saved, and that the rules laid down in the eighth paragraph of Colonel Munro's instructions may be dispensed with.

8. Upon a comparison of the result of the present survey with that executed by Mr. Travers, there appears, according to the former, an increase in the purrumpoke of 16,164 goontahs. This increase is stated by the Collector† to have arisen, 1st, in consequence of the deductions made from the fields of the Ryots of the purrumpoke contained therein, according to the sixteenth paragraph of Colonel Munro's instructions ; 2dly, from the extension of some channels ; 3dly, from excavating a new one ; and 4thly, from the planting of four new topes since fusly 1213.‡

9. In the cultivated land there appears an increase of 12,182 goontahs.§ This increase is, the Board conclude, partly to be attributed to the cultivation of

* Paragraph 14.

† Paragraph 16.

‡ From a reference made to the Collector, it appears that these topes have been planted upon waste land which has never been cultivated.

§ Paragraph 16.

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of waste, in which there is a decrease of 7,397 goontahs, and partly to the differences which must always be expected where lands are remeasured.

Classification.

Introduction of the Ryotwar System.

10. The Board observe that the inhabitants had, in the first instance, shewn some unwillingness to assist the persons deputed by the Collector to class the lands. The objections raised by them appear to have been, 1st, their being unacquainted with the quantity of the produce of each field; 2dly, that they could not discharge the circar dues according to the assessment fixed by classification, when their means of irrigation failed, which had happened for many years past, their tank having only been thrice filled since the assumption of the district; and 3dly, that they had not the means of cultivating the whole of the lands.

11. The Board concur with the Collector in thinking that the assertion of the inhabitants, as to their ignorance of the produce of their respective lands, could not be entitled to any credit; but had satisfactory assurances been given to them on the subject of the two last objections, as well as with regard to the moderation of the assessment about to be fixed, the Board have reason to think that all difficulties regarding the first objection would have disappeared.

12. Entire freedom of choice on the part of the cultivators, as to the extent and quality of the lands to be cultivated, and payment of public revenue according to the lands actually cultivated, are two of the leading and best principles in the proposed ryotwar plan of assessment, and are particularly provided for in the conditions contained in the eleventh paragraph of Colonel Munro's letter to the Board under date the 15th August 1807.

13. A reference to the paragraph above-mentioned will shew that the amount of the settlement was to increase and decrease annually, according to the extent of the land cultivated, and that it was never intended to demand any assessment from lands not actually cultivated; nor, unless the assessment on the whole land of each cultivator is very moderate, to demand revenue from land cultivated, but proving unproductive from inundation, drought, or other cause. The Collector, therefore, instead of the general answer which he gave, should at once have removed all doubts from the minds of the inhabitants on the points urged by them. Had this been done, all opposition on their part would probably have ceased, correct accounts of the produce would have been obtained, and an effect produced very favourable towards the general introduction of the system.

14. In the classification of the wet lands, it appears that they were at first divided into eight sorts, according to the proportion which the produce bore to the quantity of seed sown. Thus land calculated to yield forty-fold was classed as the first sort, thirty-five-fold as second sort, and so on, decreasing progressively five-fold for each sort till the eighth sort, which was calculated to yield five-fold.

15. As, however, there was no single whole field which could produce forty or thirty-five-fold, and it was found that those fields of which some parts yielded those rates of produce were composed of different qualities of soil less productive, it became necessary to take an average of the whole, which came to only thirty-fold: consequently those fields became the first sort, those yielding twenty-five fold the second sort, and so on to those yielding five-fold, which became the fifth sort, making in all five sorts instead of eight, as before noticed.

16. This mode of classification is considered to be the best that could have been resorted to, it being presumed that due attention has been paid by the Collector to the circumstances under which the lands are placed, with regard to the certainty, or otherwise, of a regular supply of water.

17. If it be remarked that the classification of the lands of Covoor is erroneous, because the Collector has ascertained what each field has produced from its situation with regard to water, it may be observed in reply, that if an inhabitant anticipates from the bad appearance of the season that he will not have sufficient supply of water for all his fields, he will not cultivate the whole of

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Introduction of the Ryotwar System.

of his lands, but only such number of fields for which he thinks water can be obtained in sufficient quantity, giving up the cultivation of his other fields. If he should cultivate the whole of his land, conceiving from the favourable appearance of the weather that he will get a full supply of water, and if it afterwards fails when the crop is half grown, he will in that case irrigate only such fields to which he thinks the water can conveniently run, and which will produce sooner than the rest. In either case, he will have to pay the rent only for the land cultivated proving productive, not for the land which he has not actually cultivated, or though cultivated proving unproductive. In all the veesabuddy villages (held in shares), or those where the cultivators can obtain the consent of the whole inhabitants, if the water is not sufficient to cultivate their lands separately with their respective ploughs, or after being cultivated if the water is not sufficient to irrigate the whole crops separately, they will jointly engage to cultivate or water such fields which are situated near the tank or channel, giving up cultivating or watering all other fields. In cultivating or irrigating these fields, they will employ their ploughs or their men according to their veesurns, without any regard as to whose field it is they are to cultivate or irrigate; and when the produce is grown, they will discharge the rent and divide the produce amongst them, according to their veesurns. Even in this case, the assessment is realized for the land cultivated and proving productive: but in a case where the crop of all or of some fields of a cultivator produce less than what they ought to have done, from vermin or some other cause, and if the whole resource of such cultivator thereby proves insufficient to pay his share and the circar revenue, such part of the balance for which there are no resources may be postponed and collected in future seasons, unless he is solvent, and able to pay it instantly. It is thus evident, that the interest of individuals in a village in which the cultivation is chiefly wet field-cultivation is much more of a joint interest than the interest of cultivators of dry field land above the ghauts, where each cultivator depends "on the rain of mercy" for the maturity of his crops, not on the justice or customs of his brethren to deal out to him his veesurn or share of the water.

18. There is but a small extent of dry grain land in the village of Covoor, and the Collector states thus:* that the inhabitants have not been so much discontented with the assessment put by Mr. Travers' survey on this description of land, as they were with that put on the wet land. These lands have been divided into four classes, according to the quality of the soil, and the inhabitants have agreed to the classification proposed for them.

19. The garden land in Covoor is stated by the Collector† to be of small extent, and it appears that the inhabitants are perfectly satisfied with the assessment formed by Mr. Travers on this description of land.

20. With respect to the loss which the Collector mentions would be sustained by following the directions contained in the 14th paragraph of Colonel Munro's instructions to Assessors, to class the land of betel and cocoa-nut, &c. gardens as land of the same class, without making it higher or lower on account of the trees, the Board have to remark, that it is not supposed Colonel Munro could, by "betel and cocoa-nut, &c. gardens," mean lands producing sugar-cane, tobacco, red pepper, garlick, &c. &c. as detailed by the Collector:‡ but the Board approve the Collector's having continued the assessment on betel gardens and on lands producing the articles before enumerated, according to the rates prevailing in the district, which, he states,§ have been generally agreed to by the cultivators.

Assessment.

21. It having been found impracticable‖ to ascertain correctly the produce of each field, either from the accounts of the curnums or of the cultivators, the Collector was unable to conform to the instructions conveyed to him in the Board's letter of the 22nd May 1817, regarding the formation of the assessment of the lands. The Collector, therefore, proceeded to ascertain what quantity of seed each field was capable of receiving; and it having been determined what a toom

* Paragraph 30. † Paragraph 31. ‡ Paragraph 33.
§ Paragraph 33. ‖ Paragraph 36.

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a toom of seed would produce, if sown in the first, second, third, and other classes of land, a result was given of the total gross produce of each field .

Introduction of the Ryotwar System.

22. The correctness, or otherwise, of this result must, it is evident, depend upon the just classification of the lands; for if the classification is unequal, the assessment formed thereon must necessarily be also unequal. Under the deficiency of the accounts of the produce of former years, the Board, however, consider the plan adopted by the Collector as a ground-work for ascertaining the gross produce of each field, to be the best that could have been devised under such circumstances; and they observe that care was at the same time taken by him, to compare it with every other account that exhibited the total average revenue and average produce of the village.

23. Proceeding upon the principle above laid down, an average was taken of the quantity of seed which, by the Curnum's accounts, was actually sown by the cultivators in each field for some years past, and it appeared that one toom of seed could be sown on about forty-five goontahs of wet land, according to which calculation, the total gross produce of all the different classes of wet lands being goontahs 89,539. 6½, amounted to 1,718 candies, 14 tooms, 4¼ moos. This grain being valued at twenty rupees per candy, being the average selling price, gives A. Rupees 34,374. 4.: from which the usual calavasum, 6½ per cent., or Rupees 2,234. 4. 14½, being deducted, there remains to be divided between the Circar and the cultivators A. Rupees 32,139. 15. 1½.

24. The proportion allowed to the cultivators being nine in twenty, or forty-five per cent., comes to Rupees 14,462. 14. 9½, and consequently the sum which remains receivable by the Circar is Rupees 17,677. 8.

25. The dry land and garden produce being estimated upon similar principles, and valued at twenty-eight rupees per candy, the share which remained to Government was:

For Dry-land.....	Rupees 768	9	5
For Garden.....	205	2	8

to which several minor items of revenue, such as assessment on gardens as fixed by Mr. Travers, quit-rent, mohturfa, &c. being added, the total calculated revenue of Cavoor amounted to A. Rupees 29,287. 9. 2.

26. It appears that the inhabitants objected to the selling prices of grain upon which the Collector's calculations were founded, and they at first proposed that the prices should be sixteen rupees per candy for wet produce, and twenty-four rupees per candy for dry produce; but after much debate they agreed to seventeen rupees for the former and twenty-five rupees for the latter.

27. Adopting, therefore, these rates in valuing the Government shares of the produce, as calculated by the Collector, the assessment on wet and dry lands, as agreed to by the inhabitants, was Rupees 15,711. 11. 10., and the total revenue of the village, including garden rents and the other items of revenue, was Rupees 17,530. 8.

28. The collector observes,* that he considered it necessary to make such deductions on account of remission for the total amount of the assessment first calculated by him, as to bring the residue, after such deductions, as nearly as practicable to correspond with the amount at which the inhabitants had agreed to have their lands assessed.

29. For this purpose he proposed a deduction of fifteen per cent. from the survey rent, which brings the assessment on wet and dry lands to Rupees 15,678. 13, and gives the total revenue of the village, including garden rents and the other items of revenue, at Rupees 17,496. 1. 5.

30. The Board have to remark, that the Collector appears to have misunderstood the orders regarding this remission. The object of it, as expressed in the second paragraph of the (fourth section) Board's letter of the 22nd May 1817, was to compensate the cultivators for the risk and trouble they will incur in the contract for paying hereafter the public revenue in money, and to improve their means; but, in the present instance, it has been made by the Collector in order to

* Paragraph 50.

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to reduce the assessment formed by him on estimate to the amount which the cultivators have agreed on the aggregate to pay on all the lands when actually cultivated, or rather to balance the difference between the prices of grain as fixed by the Collector and proposed by the inhabitants at which the produce was to be valued.

31. If the objection of the inhabitants to the highness of the rates of valuation adopted by the Collector are well founded, a fair reduction should be made in them, and the remission be afterwards allowed for the beneficial purposes already specified. In fact, the remission is intended to reduce the rates of the assessment, in order that the amount of the revenue may be increased hereafter by an extension of cultivation.

32. The amount of this deduction should also be added in the accounts to the share of the cultivators as valued in money, as directed in the Board's instructions before alluded to.

33. It is obvious that an over-estimate, either in the produce of the land or in the valuation of that produce, must produce over-assessment, which is at direct variance with the leading principles of the ryotwarry system; for it is only by making the assessment moderate that the condition of the people can be improved, the realization of the present amount of public revenue be rendered certain, and the means afforded to the cultivators to extend cultivation and increase their prosperity, and with it the public revenue.

34. With reference to the eighty-seventh paragraph of the Collector's report, the Collector is informed that after the assessment of each field has been fixed, the inhabitants must be left at perfect liberty to cultivate on each field whatever kind of crop they may consider most conducive to their own advantage.

35. From paragraphs 49 and 50 of the Collector's report, it appears that the total amount of the produce of the wet lands on an average of eight years being ascertained, the share which remained to Government, after deducting the calavasum and inhabitant's share, being valued at the average selling price, amounts to Rupees 13,339. That the field assessment, according to the classification adopted by the Collector, before deducting remission, was Rupees 17,677, and after making a remission of fifteen per cent., Rupees 15,025, which last sum is Rupees 1,686 above the amount of the assessment calculated upon the actual average produce of eight years.

36. It also appears from the satement in the sixty-third paragraph of the Collector's report, that the amount of the proposed field assessment of the wet lands, after deducting the remissions, is Rupees 4,959 above the average revenue of twelve years during the Nabob's government, and Rupees 2,590 above the average collections for sixteen years during the Company's management.

37. With reference to those comparisons, the Board called upon the Collector to state whether the proposed field assessment of Rupees 15,025 has been formed upon the extent of land usually cultivated from year to year, or upon all the fields which have, even at any time, been under cultivation during a series of years, although not all cultivated at once in any one year.*

38. The Board also observed, that if the latter principle had been adopted these comparisons did not afford a just view of the case, because the field assessment would then have been calculated upon a greater extent of cultivated land than that from which the other averages were taken. In order, therefore, to shew a correct comparison, the Collector was desired to furnish a statement of the field assessment, as fixed by him upon the fields of five or ten Ryots, compared with revenue derived from these fields on an average of eight years.

39. The Board further directed the Collector to furnish a statement, shewing the extent of wet lands cultivated in fusly 1227, and the revenue expected therefrom,

* Letter to Mr. Fraser, 6th July 1818.

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Introduction of the Ryotwar System.

therefrom, in comparison with the proposed field assessment applied to the extent of land actually cultivated in that fusly.

40. On the 12th August the Collector replied to the foregoing communication.*

41. He stated, that the field assessment of the wet lands of Covoor had been made upon the lands cultivated in fuslies 1224 and 1225, which taken together constituted the lands under cultivation, one year with another.

42. The Collector furnished a statement shewing the proposed field assessment on the field of six cultivators, compared with the revenue derived from the same fields on an average of eight years.

43. This document, in the opinion of the Board, affords strong grounds for supposing that the proposed field assessment is too high, as it appears that the amount of revenue derived from the lands cultivated by these persons was, on an average of eight years, Rupees 6,834, and the amount of the proposed field assessment on these lands is Rupees 7,987, being an increase of Rupees 1,153, or about fourteen and a half per cent.

44. The Collector also transmitted a statement shewing the extent of wet land cultivated in fusly 1227 and the revenue expected therefrom, in comparison with the proposed field assessment, applied to the extent of land actually cultivated.

45. From this statement it appears that the proposed field assessment of the lands cultivated in 1227 falls below the revenue expected therefrom in the sum of Rupees 4,396.† But this cannot be considered to be a fair comparison, as the calculation of the expected revenue has been made after allowing the cultivators a share of only forty per cent. of the produce, whereas the proposed field assessment has been formed after allowing them forty-five per cent. of the produce, which the Collector states ‡ to be "the usual rate throughout "that part of the country." If, however, the expected revenue is calculated after allowing a share of forty-five per cent. of the produce, it will amount to Rupees 16,558, and will exceed the proposed field assessment in the sum of Rupees 2,891.§

46. The Collector states,‖ that having called upon the inhabitants to receive cowles for fusly 1228 for their lands at a teerwah rent as fixed by him, they said, if a similar settlement was made with them for the year just expired they would take cowles for the current season.

47. The Board apprehend it will now be too late to adopt this arrangement, as far as regards the expired fusly. He is, however, authorized to carry it into effect if practicable, and he will issue the necessary cowles for fusly 1228, and insert in them the clause stipulated for by the inhabitants, *viz.* "that rent will be collected from them for the lands actually cultivated "and proving productive alone."

48. The Collector states,¶ that the amount the inhabitants agree to pay for the wet lands for fusly 1227, according to the ryotwarry plan, is Rupees 13,600, and that if this is acceded to, they will agree to receive teerwah cowles for fusly 1228; but he observes, "it is apprehended that ten per cent. must "be allowed, to induce their consenting every year to take their lands:" and

* Letter from Mr. Fraser, 12th August, in Revenue Consultations, 27th August 1818.

† Expected revenue ..... Rupees 18,064 3 2
Proposed field assessment 13,667 13 8
Difference..... Rupees 4,396 5 6

‡ Paragraph 5.

§ Expected revenue ..... Rupees 16,458 13 8
Proposed field assessment 13,667 13 8
Difference..... Rupees 2,891 0 0

‖ Paragraph 4. ¶ Paragraph 5.

and he adds, "if this is not consented to by the Circar, the inhabitants will "require the share of forty-five per cent. in kind."

Minute of Board of Revenue, 17 Sept. 1818.

Introduction of the Ryotwar System.

49. The Board consider it most desirable that a division of the produce between the Circar and the inhabitants should, if possible, be avoided; and upon a review of all the information now before them, they are inclined to think that the proposed field assessment is not sufficiently low, to secure to the cultivators those advantages which it is contemplated they should receive for the risk and responsibility they are about to undertake by the payment of the public revenue in money.

50. The Board are therefore disposed to accede to the proposed remission of ten per cent., and the Collector will accordingly make that deduction from the field assessment of the different lands. After this deduction, the estimated amount of the annual revenue of Covoor will be, in round numbers, about Rupees 15,600 in all favourable seasons; exceeding, of course, the average revenue for the last sixteen years, because not the permanent revenue.

51. The Board have been well pleased to observe the great attention and labour bestowed by Mr. Fraser on the survey and assessment of Covoor, and rely on the continuance of his exertions to bring the survey and assessment of this village to perfection, in order that the advantages of the ryotwar system may be duly appreciated throughout the district under his charge.

A true extract.

(Signed) A. D. CAMPBELL,
Secretary.

From A. D. Campbell, Esq., Secretary to the Board of Revenue, to Mr. Chief Secretary Hill.

Letter from Mr. Secretary Campbell, 3 Dec. 1818.

SIR:

1. I am directed by the President and Members of the Board of Revenue to transmit to you, for the information of the Right Honourable the Governor in Council and for transmission to the Honourable the Court of Directors, extract from the Board's proceedings under date the 26th ultimo, containing their observations on an examination of the report of the Collector of Trichinopoly, on the experimental survey made by him, on the ryotwar plan, of the village of Tertaloor in that province.

2. The Governor in Council will observe that all the arable lands of Tertaloor, with a small exception, are nunjah, wet, or irrigated lands, from which the public revenue has hitherto been customarily received in kind.

I have, &c.

Fort St. George,
3d December 1818.

(Signed) A. D. CAMPBELL,
Secretary.

EXTRACT *from the Proceedings of the Board of Revenue under date the 26th November* 1818.

Minute of Board of Revenue, 26 Nov. 1818.

1. The Board proceed to the consideration of the letters received from the Collector of Trichinopoly, respecting the survey, classification, and assessment of the village of Tertaloor, selected by him, under the orders of the Board, for the experimental introduction of the ryotwar settlement.

2. The Collector, in his letter dated the 30th October 1817,* informed the Board that the village had been measured and the lands classed, but that a difficulty had occurred in assessing it. He stated that the village was divided into thirty currahs, or shares, and that of these there were only twelve shareholders who would agree to rent their shares on a money rent (teerwah), the remaining eighteen shareholders (meerassidars) refusing to cultivate their lands on any terms except under the established division of the produce (warum). He therefore requested to be informed if he should rent their respective

* Letter from Mr. Lushington, 30th October, in Consultations, 6th November 1817.

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respective lands to the twelve Meerassidars willing to take them, and what method was to be adopted with respect to the Meerassidars who refused.

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3. In reply to this reference,* it was explained to the Collector that he had been directed to select a village to introduce the ryotwar plan of assessment "experimentally;" and although, practically, the consent of the inhabitants would be necessary to the change proposed from warum to teerwah, yet experimentally their consent was not absolutely necessary. He was, therefore, directed to proceed to assess the lands in money on the best information to be procured, and to continue to make his collections on the existing settlement or established warum, without any reference to the proposed commutation in money of the revenue heretofore paid in kind. He was further directed to compare the result of the proposed money assessment on the lands usually under cultivation, with the money value of the grain assessment derived from the same lands, and to keep in detail an accurate account, during fusly 1227, of the produce of the lands nominally assessed by him with a money rent.

4. On the 13th December 1817, the Collector submitted his detailed report on the measurement and assessment of the village of Tertaloor.†

5. With reference to this report, the Collector was informed‡ that the Board were desirous that if the Meerassidars generally, or any part of them, still objected to the teerwah, as fixed by him on their lands, that the nature of their objections should be explained. He was also informed, that if he deemed it expedient, on the representation of the inhabitants, and evidence produced by them of inequalities or over-assessment, to revise his survey assessment, the Board granted him discretion to do so. Permission was likewise given to him to grant puttahs to such of the Meerassidars as were satisfied with the teerwah fixed on the lands. The acceptance of these puttahs was, however, the Board added, to be entirely voluntary, and they were to be declared to be subject to the approval of the Board on a general review of the survey.

6. In measuring the lands of Tertaloor, the Board are happy to observe that the plan adopted by Colonel Munro has been attended to, with the exception of retaining the old measurement of goontahs and annas (sixteenths), instead of acres and goontahs; and it appears that the total number of goontahs of thirty-three feet in the village amounts to 1,28,311. 7 annas, including turashee, purrumpote, enam, and arable land.

7. The Collector observes that a classification of land in this and the adjoining villages into five descriptions has long existed, *viz* :—

1st. Kurasal or	1st turrum
2d. Shanul or	2d ditto
3d. Munnul or	3d ditto
4th. Kullur or	4th ditto
5th. Sookaum or	5th ditto

8. It appears, also, that the sub-division of lands called "kutlaes" is known in Trichinopoly. Any single field, however, is there called a kutlae; an aggregate number of fields is called kutla maulay, *i. e.*, a cluster of kutlaes, whereas in general a kutlae means a cluster of fields.

9. The assessment on every field is stated to have been fixed exactly according to Colonel Munro's plan. The Collector had in his service a surveyor formerly employed under Colonel Munro, perfectly acquainted with the manner of measuring, classing, and assessing land in the Ceded Districts. A separate assessment was formed on each field, and the smallest portion of land assessed was four three-quarters goontahs. The assessment thereon amounted only to two and a-half annas.

10. The greatest quantity of land assessed under one number or lot amounted to 290 goontahs, and the assessment to 40 rupees, 12 annas. There appears, however, to be a radical difference in the nature of the tenure by which land is held

* Letter to Mr. Lushington, 17th November 1817.

† Ditto from ditto, 13th, in Consultations 22d December 1817.

‡ Ditto to ditto, 1st June 1818.

held in the Ceded Districts, and in the province of Trichinopoly.* Each field in the Ceded Districts appears to be occupied by a distinct occupier or cultivator.† In Trichinopoly the same field has occasionally no less than five owners. The field, though small, must be like a mouzawary or village assessment, and the owners must be jointly responsible for the assessment. The rent of such field is then a joint rent; but instead of being a joint rent agreeably to long established usage among all the Meerassidars for all the Government rights in all the produce of the village, dwindles into a joint rent of a fractional part of the produce of a field of the village.

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11. As each field, or at least each division of land, is now required to be assessed separately in money according to the class to which it belongs, it is obvious that the equality of the assessment must depend upon the correctness of the classification of the lands. The class to which each field or subdivision assessed shall belong must, where the accounts of the actual produce cannot be obtained, be fixed by actual examination according to the rules laid down in Colonel Munro's instructions, or the assessment will be unequal. The Collector took great pains to class the land, and considers the classification of Tertaloor to be correct.

12. The total arable nunjee lands of the village are 24,972 goontahs, 13 annas, and the accounts of the village exhibit the total nunjee produce of sixteen years to be cullums 6,609. 4. $3\frac{1}{2}$, from which the usual soluntrum of twelve per cent. being deducted, the remaining gross produce is cullums 5,816. 3. 3. This being divided between the Circar and the inhabitants at the usual rate of warum of fifty per cent., leaves as the Circar share cullums 2,908. 1. 3, which being commuted at the average price of the last three years, as recommended by the Collector, amounts to Rupees 3,232. 1. 4. From this sum a deduction of twelve per cent. is made, as a compensation to the inhabitants for the risk of undertaking a money-rent, and for improving their circumstances, which leaves Rupees 2,844. 2; to which the bagayet revenue, Rupees 199. 2. 8, being added, gives a total of Rupees 3,043. 4. 8., and Rupees 93. 11. 8. for assessment of punjah lands, and Rupees 74. 14. for toperent being added thereto, the total proposed assessment of the village in money will, when the land thus assessed is cultivated, amount to Rupees 3,211. 14. The foregoing sum of Rupees 3,043. 4. 8. has been subdivided by the Collector upon the total nunjee land as follows :—

		A.	Ps.			R.	A.	P.
Kurshul, or 1st Class,	8,457. 4, at	2	4	per goontah		1,167	6	0
Shavel, or...2d ditto	10,422. 12, at	2	0	per ditto		1,338	3	0
Manul, or...3d ditto	5,269. 12, at	1	8	per ditto		489	3	0
Kalur, or...4th ditto	729. 5, at	1	0	per ditto		45	9	8
Sookan, or 5th ditto	93. 12, at	0	8	per ditto		2	15	0
					Rupees	3,043	4	8

13. The Board observe that the Collector, in fixing the commutation price of grain, has rejected the average price for sixteen years as being too high, and adopted the price of the three last years. It is necessary for the Board to point out, that the utmost care must be taken not to over-estimate either the produce of the land or the price of grain. It is to be observed, that the selling prices of grain in the large towns, or in the district generally, cannot be considered as the prices at which the inhabitants have disposed of the produce of their land. In order to meet the demands against them as the kists fall due, they are frequently obliged to sell their grain at a much lower rate than the ordinary market price. In all cases, therefore, the actual selling prices at which the produce of the village was sold in each year by the cultivator should, if procurable, be applied in valuing the produce.

14. The

* The Board have had occasion repeatedly to record how much the tenures by which lands are held, and the mode in which the public dues are rendered, differ in the several provinces under this Government.

† This is the difference between the tenure of wet land and of dry land, water coming into consideration in the adjustment of the occupation of wet land among the cultivators of wet-land villages.

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14. The state of the grain market at Trichinopoly had been such during the Nabob's Government, and for some years under the Company's Government, that it would be dangerous, perhaps, to refer to any distant period for an average grain price. The increase of produce in the districts around Trichinopoly, particularly in Tanjore, the entire freedom of sale and transit established with some difficulty in the town and province of Trichinopoly, are circumstances which have tended to produce, within the last few years, a considerable fall in the wholesale price of grain, and, in the opinion of the Collector, renders it necessary to adopt the average price of the last three years.

15. The average produce was ascertained from the village accounts. No accounts have been kept of the produce of each field. The village accounts only exhibit the total amount of the produce grown in the village, and do not descend into the detail of the produce of each goontah or kutlae of ground; but the produce grown on each kutlae is stated to be (generally speaking) in Trichinopoly so uniformly the same, that there cannot, in the opinion of the Collector, be any great mistake committed.

16. As it is the nature of an assessment proceeding from single fields to whole districts, and taking each field at its supposed average, to make the aggregate sum of produce greater than could be realized, the Board approve the plan adopted by the Collector of first fixing the total demand of Government in grain upon an average of the actual produce of the nunjee lands for sixteen years, and of afterwards subdividing the amount on the different classes of land. The justness, however, of the application of the assessment to the fields of the different classes must, as the Board have already observed, depend upon the correctness with which the classification of the soil, estimation of its produce, and valuation of that produce, have been made. Should the Collector, therefore, have adopted the mamool classification of the lands, and on further inquiry have reason to think it erroneous, he will proceed to a modification thereof, which will alter the subdivision but not the total amount of the assessment.

27. The deduction of twelve per cent. on whatever sum is deemed necessary as a compensation for the risk of undertaking a money-rent, should be added in the accounts to the share of the cultivators valued in money, as directed in the 4th section, 2d paragraph of the Board's letter of the 22d May 1817. As a general rule, twelve per cent. would not be a sufficient deduction to establish a moderate permanent field-rent in money, but as the Meerassidars of Tertaloor already enjoy a warum of 50 per cent., which as the proposed assessment in money has been allowed to them in full, and as Mr. Lushington's estimation of the produce and valuation of it, so far as can be judged from accounts, appears moderate, the Board have here only to observe, that they consider one-third of the value of the gross produce to be as nearly the standard of a ryotwar field assessment in money as any standard can be.

18. The great variety of soils, however, the great difference in their productive powers, the great fluctuation in the produce of irrigated lands from a deficient, abundant, or superabundant supply of water, the difference of expense in cultivating different descriptions of land, and a variety of other circumstances connected with agriculture, which the intelligence of the best informed revenue officers, native or European, is incapable of ascertaining, all combine to shew that a general standard would prove as delusive and as injurious in its results, as an actual division of the produce at the standard rate of half and half is considered. But although one-third of the gross produce cannot be considered as a standard for a general assessment to be valued and paid in money, it may nevertheless serve as a guide to direct Collectors to moderation in fixing the rate of the public assessment, the only true source of private riches and public wealth.

19. Applying this train of reasoning to Trichinopoly, and supposing the whole of the wet districts to be assessed on the same principle as Tertaloor, the same allowances made to the Meerassidars, and the same price taken as the commutation price of the Government share of the produce, the consequence would be a deduction of revenue in the first instance of 60,000 pagodas on the amount of the annual lease rent.

20. This

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20. This would be the difference if twelve per cent. only were allowed to the Meerassidars as a compensation for the risk of undertaking a money-rent; but if one-third of the money value was taken as the standard of assessment, the difference would amount to upwards of 80,000 pagodas annually. Thus, for instance if the standard gross produce be reckoned at 16,56,000 cullums, the third part commuted at the Tertaloor commutation price would amount to 1,38,000 star pagodas, whereas the present demand for fusly 1228 against the wet districts amounts to star pagodas 2,22,883.

21. This view of the difference (or, as many would call it, of the loss) is, however, but one side of the question. It assumes a standard, and a stationary standard of produce: it takes that produce as wholly collected, and collected in money at the present prices: it leaves out all advantages from extended cultivation under an improvement in the pecuniary circumstances of the cultivators. But the annual balances have been great under the decennial lease rent. The instances of the renters deriving any profit from the engagements have been few; the instances in which great loss has been sustained have been numerous. Many Meerassidars have lost their meerassy land for ever; a still greater number have been impoverished in their circumstances, to a degree from which it may take them a long time to recover. The decennial rent is not, therefore, an equitable standard for comparison. The decennial rent cannot be said to have been voluntarily entered into: the amount of such engagements is not therefore the amount of the just revenue of Trichinopoly. The average of gross collections would, in ordinary cases, in the other provinces be a fair standard; but the average of gross collections has ceased to be a fair standard in Trichinopoly, owing to the great depreciation in the price of grain within these few years in that province.

22. If such be the state of the question regarding the wet-land villages of Trichinopoly, it can excite no surprise that the Meerassidars of Tertaloor should have objected, in the first instance, to a field money-rent;* for what is a field money-rent but a subdivision of a village money-rent? and what is a Meerassidar's joint village-rent, but paying in money for the portion of the public revenue due from his land, and taking his portion of the profit and paying his portion of the loss? Their objections are stated to have been, that "if the land "be once assessed at a specific sum in money per cawney, a fall in the price of "grain or an unfavourable crop will make the payment of the Government "dues extremely difficult." Whereas, "at present, we suit our consumption "to our actual produce; and in the event of a deficient produce, although we "cannot consume so much as we should in a favourable year, we have still "sufficient to maintain our families unburthened with any payment, unfettered "by any penalties. We preserve our lands; and if we do not grow rich, at "least we are not utterly ruined."

23. There is so much truth in these observations, that there is no resisting the conviction, that in a change from the practice of rendering a proportion of the produce in kind as public revenue to a commutation of this proportion for a fixed sum in money permanently assessed on the land, the consent of the cultivators must be the leading principle. They alone must be the judges, whether it is more beneficial for them to pay a proportion of the produce in kind, or a fixed sum as an equivalent in money. The risks and penalties to be incurred are all on the side of the Meerassidars: the sacrifices Government may make, or be supposed to make, to obtain this consent can only be temporary. The amount collected under an assessment paid with facility will, on an average of years, exceed the amount collected under a high assessment paid with increasing difficulty, collected by the infliction of pains and penalties on the very class of persons over which it is the interest of the Government to extend the fostering wing of protection.

24. It appears from the accounts of the village of Tertaloor, that the average receipts for sixteen years were Rupees 768. 1. 0 above the proposed field assessment.† From this comparison it would seem that the proposed assessment is sufficiently

* It is now understood that they are willing to accept of the rates of teerwah proposed.

† Average account of sixteen years ..... Rupees 3,979 15 0
Proposed assessment 3,211 14 0
Difference ..... Rupees 768 1 0, or about nineteen per cent.

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sufficiently moderate. If it should prove so, the Board entertain hopes that the cultivators will become sensible of the advantages held out to them, and that they will voluntarily come forward to accept the terms proposed to them. It is understood, indeed, that those who had before objected to the teerwahs, or to any rent in money, have now signified their assent. The teerwah zabetah should be left with the Curnums, so that each cultivator desirous of the information may learn what would be the amount of the money payment upon each description of the land he cultivated in fusly 1226 and 1227, or proposes to cultivate in fusly 1228

25. In order, however, to avoid the jealousy which would be excited in the minds of the renters of the decennially leased villages, by the difference in the terms of the field rent compared with the aggregate village rent, the Board direct * that Tertaloor be continued under aumany, till such time as it is determined whether the surrender of the decennial leases in Trichinopoly shall be accepted or till they have expired. It is to be apprehended that the decennial renters, with the example of so light an assessment before them, light certainly in comparison with the decennial rent, would not make any great exertions to fulfil their engagements; and it is, perhaps, objectionable to extend the principle of moderate field assessments in money, in the first instance, to those who had either failed in their lease engagements or had declined to enter into such engagements.

26. As Mr. Lushington understands correctly the principles on which the ryotwar plan of a permanent field assessment is to be made, he will proceed without further orders to establish ryotwar teerwahs in all the aumany villages of the wet districts, and in all the rented villages, in order that, so soon as the decennial lease expires, the annual settlement may immediately be made on the ryotwar plan.

A true extract:

(Signed) A. D. CAMPBELL,
Secretary.

Ordered, That the following reply be despatched to the Board of Revenue.

Letter from Mr. Secretary Hill, 23 April 1819.

From Mr. Secretary Hill to the President and Members of the Board of Revenue.

GENTLEMEN:

Your Secretary's letters of the 24th of September and 3d of December last, with the minutes of your proceedings, by which they were respectively accompanied, relative to the measures in progress for the general introduction and establishment of the ryotwar system in the administration of the land revenue throughout the territories subject to this Presidency, have been laid before the Right Honourable the Governor in Council, and I am directed to inform you, the Governor in Council is well pleased to observe the evidence afforded by those papers of your attention to the orders of the Honourable the Court of Directors upon this important subject, and will have much satisfaction in bringing your proceedings to the notice of the Honourable Court.

I have, &c.

Fort St. George,
23d April 1819.

(Signed) D. HILL,
Secretary to Government.

EXTRACT REVENUE LETTER *to* FORT ST. GEORGE,

Dated the 12th December 1821.

Letter from, 29 July 1819.

Revenue Letter to Fort St. George, 12 Dec. 1821.

160. THE object of this letter is to transmit a communication from the Board of Revenue, submitting a plan of revenue administration to be introduced at the termination of the village lease settlement. The reason why this letter was not more speedily answered was, that at the time

* Letter to the Chief Secretary to Government, 11th September 1818, paragraph 3; and letter from Mr. Secretary Hill, 27th October, in Consultations 12th November 1818.

time it was received the revenue administration of the country under your Government was the subject of immediate and verbal communication with your present Governor. As he is fully apprized of our sentiments upon the subject, we deem it unnecessary to add to the length of this despatch by transmitting remarks upon the plan of the Board. The information of which you are already in possession will suggest to you whatever we should deem it proper to say.

Revenue Letter to Fort St. George, 12 Dec. 1821.

Introduction of the Ryotwar System.

EXTRACT REVENUE LETTER *to* FORT ST. GEORGE,

Dated the 2d January 1822.

Letter from, dated 31st January 1818, par. 58 to 77 and 81 to 87, Secretary Hill's Letter, dated 19th March 1818, and par. 192 to 201, and 368 of letter dated 2d October 1819.—Proceedings relative to the introduction of the ryotwar system.

42. The views and considerations which are adduced and the practical proceedings which are described in these paragraphs and in the documents to which they relate, would have required a very full development of our own sentiments, had we not possessed so much experience of the judgment with which your present Governor in Council is qualified to superintend the introduction of that important measure. On this account we postpone any further observation on the subject, till we have received the account of the ulterior proceedings which you may have deemed it proper to adopt.

Revenue Letter to Fort St. George, 2 Jan. 1822.

EXTRACT REVENUE LETTER *to* FORT ST. GEORGE,

Dated the 10th September 1823.

Letter from, dated 12th July 1822, par. 367.—Notice of the revenue settlements.

	Fusly
Bovanpore, for the years	1227, 1228
Poobaconda, Ikhapore, Terristaunna, and Munsoorcottah	1228
South Arcot	1221-4, 1225, 1226-7
Presidency	1224, 1225-6, 1227
Nellore	1225, 1226, 1227
Bellary	1226, 1227
Aumany Mootahs in Salem	1224-6
Balaghaut, Mullapandy, Geedoogavul lands in Salem	1226, 1227
Tinnevelly	1226, 1227
Tanjore	1225&6, 1227
Aumany villages in Chingleput	1227
Cuddapah	1226
Trichinopoly	1227
Malabar	1226-7
Coimbatore	1226-7
North Arcot	1225-7

106. The mass of detail which is presented relative to these settlements, furnishes considerable information respecting the state of the country and the effect of the several measures which are now in operation.

Revenue Letter to Fort St. George, 10 Sept. 1823.

107. Though additional evidence is afforded in the present correspondence of the general prevalence of over-assessment, it is satisfactory to find that, upon the whole, the revenue may be considered prosperous, and that there are no complaints of further decline in the circumstances of the people. You are aware of our solicitude for the adoption of all expedient means of improving their condition, and of the measures which we think best adapted for that purpose; and we have the fullest confidence in the experience, judgment, and zeal of our present Governor and his associates in the Government for seconding to the utmost our designs.

108. We deem it unnecessary to make any remark on what is urged so voluminously in the correspondence before us in favour of the village leases, because we perceive nothing in the views now presented to which we have not adverted before.

109. We have perused with satisfaction the remarks of the Board of Revenue and your predecessors in the Government on the comparative merits of the two modes of ryotwar assessment, that of field by field, and that of putcuts, or an assessment of the whole land or farm of a Ryot in one sum. We have already had occasion, in adverting to the reports of Mr. Thackeray, by whom the latter mode of assessment is applauded, as well as to those of Mr. Grœme, by whom it was most judiciously as well as successfully tried, to state to you, by how many circumstances it was in our opinion recommended: you will, therefore, be aware, that we are ready to concur in this measure, and in granting a lease for years of the putcuts, if it should appear to you in the same

Revenue Letter to Fort St. George, 10 Sept. 1823.

favourable light as it does to us. Your reports on the progress and effects of the ryotwar assessment will afford us additional means of judging correctly on this and other questions connected with the settlement of the land revenue.

EXTRACT REVENUE LETTER *to* FORT ST. GEORGE,

Dated the 12th December 1821.

Letter from, dated 10th January 1817, par. 37 to 56.—Decennial village lease settlement.—Par. 1221 to 1230 of the northern division of Arcot.

28. This decennial village lease extends to the whole of the district included under the denomination of the Northern Division of Arcot, with the exception of the parts permanently settled on zemindarry tenure, the two pollams of Congoondy and Goodiapanty, and the three jaghires of Arnee, Avalcondah, and Daisoor.

Revenue Letter to Fort St. George, 12 Dec. 1821.

Settlement of North Arcot, and Introduction of the Ryotwar System.

29. The terms of the decennial settlement were regulated upon the average of the seven preceding years. The revenue accruing from the lands in this manner leased was Pagodas 4,67,632; and added to that of the other portions, rendered the total of the land revenue of the district Pagodas 5,87,980. The settlements were, for the most part, formed with the head men of the villages, the Reddies, Potails, and Monigars, as farmers. In one village in each talook, the Collector, by way of experiment, formed the settlement with the Ryots themselves. In Sativaid, 102 out of 107 villages have thus been settled on lease with the Ryots.

30. In regard to the point of primary importance in farming the land revenue, we mean the protection of the Ryots, no security was taken under this settlement, except that of written agreements, and the condition of not exacting beyond the survey rates. Of this condition, however, it is of importance not to mistake the value. The survey rates are universally declared to be too high, and more than the lands are able to pay. This limitation, therefore, does not secure the Ryots from paying too much.

31. In the report of the Board of Revenue, to which your letter directs our attention, we perceive the collections for the first four years of the settlement stated as follows:

1221	..... Pagodas	3,88,823
1222	.....	4,69,466
1223	.....	4,75,896
1224	.....	4,77,897

In the first of these years the season was so unfavourable, that the Collector was induced to admit a reduction of Pagodas 78,809, upon condition of adding the amount, in certain proportions, to the remaining years of the settlement. The Board of Revenue report that they had never approved this extra-assessment, and recommend the remission of it. You very properly sanctioned the proposed indulgence, of which, you observed, the Board of Revenue had too long deferred the recommendation.

32. The Board, in conformity with the suggestion of the Collector, make, and as you say, "strenuously urge" another proposal, a reduction of the assessment. This is a subject which peculiarly attracts our attention. The Collector and the Board of Revenue are unwilling to acknowledge our assessment. They declare the assessment to be "as high as the exhausted state of "the country could bear," but express a confident expectation that it could be realized. They allege, however, that under such an assessment the country could not improve; and, in order to afford it the means of improving, they propose a reduction from seven to ten per cent.

33. Upon this you express a very strong opinion with respect to the evils arising from over-assessment; and you add, that "it did not appear to you "that there were any grounds for reducing the settlement in the Northern "Division of Arcot, which did not exist equally in other districts." In fact, you affirm that the same necessity exists in every part of the country. You then proceed to recommend a general reduction, and you propose that the standard

standard upon which it should be regulated should be that of a third of the gross produce for the Government share. "The best authorities," you say, on the subject, "have recognized the fitness of this proportion."

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Settlement of North Arcot, and Introduction of the Ryotwar System.

34. We must, however, express a doubt, whether a third, or any other proportion of the produce, can be assumed as an invariable standard of assessment. We apprehend that, at present, it will be difficult to effect, and unadvisable to attempt to fix the demand of Government upon any such principles, and that, for a time, nothing better can be done than to form an estimate upon the payments of former years, upon such information as can, according to the judicious rules of Sir ThomasMunro, be drawn from the people themselves, and above all, upon accurate observation of the effects of those payments upon the condition of the people; with a constant resolution, if error is unavoidable, to err by taking too little rather than too much, and promptly to afford redress, if an error on the opposite side has at any time been incurred.

35. We feel a great interest in the measure adopted by Mr. Grœme, in making in one village of each talook, and in almost the whole of the district of Sattivaid, a settlement, not annual but for a term of years, with the Ryots or immediate cultivators individually. We perceive by the report of Mr. Grœme dated the 31st March 1818, transmitted in the proceedings of the Board of Revenue under date the 28th May 1818, that the success has been very great, and that for all the preceding years the revenue had been realized without a balance, except in one village, in which mismanagement had occurred. Though Mr. Grœme candidly states that allowance should be made for his having selected villages which were in circumstances rather above the ordinary standard, we consider it as yielding evidence of the highest importance.

36. One incident arising out of this settlement has attracted a considerable degree of our attention. The renters with whom the settlement was originally formed have sub-rented the villages to the Ryots for the term of the lease. This arrangement has extended to more than one-half of the country which the settlement embraced. "The principle," says Mr. Grœme, "of the renters' "settlement with the Ryots has been to distribute the whole of the lands of the "village to the Ryots, each Ryot having a fixed separate portion, including "cultivated and waste, for which he is answerable to the end of the decennial "lease." "Each Ryot," continues the Collector, "has his security; but "the whole Ryots of a village are not jointly responsible for each other: "that is, if one fails, his arrear does not professedly fall upon the whole village "by an extra-assessment. But as in a village one is security for another, and "another again is security for him, and so on through the whole village, a "chain of securities is thus established which is very strong." In this manner, without any of the harsh features of a coercive security, compelling the punctual Ryots to pay the arrears of the defaulters, a security is obtained, not greatly inferior in point of efficacy, and which has the recommendation of being chosen by the parties themselves. This may, in fact, be regarded as a near approach to ryotwar management; and we find from the Collector's report of the 31st March 1818, that it was his earnest desire that at the termination of the decennial lease a ryotwar management should be introduced throughout the country.

37. Another circumstance, to which you have justly attached considerable importance, is that the Ryots have generally rejected a warum settlement (a settlement for shares of the produce), and have insisted upon a money-rent. Mr. Grœme accounts for the choice by stating, that as the price of grain was high, the money-rent was favourable to them. "To this advantage," he says, "must be added the consideration of being exempted from the vexation "of waiting for permission to cut their crops, and from all the impositions to "which it renders them liable." The Ryots are often represented as exclusively attached to the settlement in kind. This, however, is evidence, that they are not incapable of seeing their interest, when they are really favoured by a settlement of another description.

38. When Mr. Grœme made his report of 31st March 1818, to which we have already referred, he was on the eve of retiring from the Collectorship of the southern division of Arcot, the duties of which he had so long and meritoriously

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toriously discharged, and he deemed this to be a proper occasion to communicate his general ideas as to what he considered the fair and just revenue to be looked for from those districts upon the expiration of the existing lease, and his opinion as to the best mode of administering the revenues for the future. What he has advanced in support of a ryotwar settlement is so much in consonance with our own opinions, and is deemed by us of so much importance to the welfare of the country and the permanent interests of the state, that we cannot deny ourselves the pleasure of giving a place in this despatch to the sentiments he has expressed on this subject.

39. After stating that the object of every system being to ameliorate the condition of the great body of the people, and that in lowering the assessment when too high, it seemed obviously the best plan to secure to them, in the most direct manner possible, all the advantages of the reduction made, instead of relying upon what he calls "the circuitous and problematic "tendency of Regulations, or the imperfect administration of them, or the "variable plans of local management," and after declaring that the settlement, whether annual or for a term of years, should therefore be made direct with the cultivators, he proceeds to observe, that "the ryotwar had, in his "opinion, been unjustly charged as an organized system of oppression, that "specific acts of severity, which it had been attempted to attach peculiarly "and almost exclusively to the ryotwar, had been practised under every "species of administration of the revenues under different individuals;" that "those evils were notorious, and carried to great excess in the Nabob's "Government, under a system of the division of the produce in kind in "village rent, or farming by talooks or provinces; but that, far from these "evils having been introduced or confirmed by ryotwar, they were moderated "and nearly exterminated, where the Collector possessed those feelings for "the welfare of the common Ryots for which he gave credit to most of the "Collectors, who were early educated in an attachment to the revenue "line.

"It must be acknowledged," he observes, "that over-assessment under a "ryotwar settlement has frequently been a cause of oppression," but he adds, "the evil of over-assessment has tainted every system, and I sincerely believe "that the ryotwar, by exposing more details, by causing a more direct and "more constant communication between Collectors, their inferior native officers "and the Ryots, have more early led to the detection of it and to the means "of correcting it, and in practice to a more lenient enforcement of the Go-"vernment dues." He in another place observes, that "to the confidence "which the ryotwar system engendered in the hearts of Ryots, to the jealousy "exercised by the revenue administration, to the sufficiency of the native "revenue establishment, to the check over the renters which the power of "depriving them of their rent after a certain period still kept in the hands of "the Collectors, and to the poverty of the renters which still rendered them "dependent on the Ryots, might," in his opinion, "be ascribed the success "of the village-renting system," meaning in his districts. "To these causes," says Mr. Grœme, "may be added the condition of the remission of assessment "in favour of the inferior Ryots, in certain cases, which formed part of the "renters' agreement with Government; the enforcement of that condition by "the Revenue servants, where it was not absolutely inexpedient; the advice, "the remonstrance, the encouragement, the assistance, and the influence which "were used by the same authority to procure the renters to augment the se-"curity of the public revenue, and their own and the Ryots' interests, by making "the actual cultivators more direct participators in the benefit of the decennial "settlement."

40. Mr. Grœme next states, that "this interference of the Revenue autho-"rities had partly given to the village settlement in his district the character "of ryotwar;" but that "it was of consequence that it should be rendered "perfectly so, by a direct settlement with the Ryots."

41. In speaking of the native Revenue officers, he observes that "it is not "their particular interest to oppress the Ryots on account of Government;" that "the execution of a system of oppression renders their duties more "arduous, and rapidly and perceptibly defeats the ends intended by it; that "where

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" where the object of the presiding authority is unequivocally known to them " to be liberal, where too much stress is not laid upon an exorbitant collection, " they are not insensible to the feelings of humanity, which an intercourse with " mankind so frequently presses upon them, and that they are susceptible of " the impressions of popular favour and odium;" that " he had not found " them obstinate in co-operating in plans of moderation where the sincerity of " the principle had been clear to them;" and that, " relinquishing the previous " habits that they had certainly cherished in a strong degree, of thinking that " a high rent must be the primary aim, they had, by proper encouragement, " represented without reserve where the assessment had borne too severely on " the Ryots."—" I do not mean to say," adds Mr. Grœme, " that the oppres- " sion of Revenue servants for their own advantage is not to be narrowly and " jealously watched; but peculation is more easily practised by a fraudulent " deterioration of the public resources, than by a too high legal assessment."

42. Hence, he remarks, if a village lease be left to the operation either of a permanent settlement or one of long duration, on the principle of the interference of Revenue officers being unnecessary; if the Revenue establishment be withdrawn, and the disputes of the Ryots be left for settlement by distant tribunals, " it will end in the subjection of the Ryots."—" That by placing " renters or proprietors exclusively under the jurisdiction of the civil court, or " rather by the free operation of the Regulations which have that tendency, a " good deal of trouble will, in the first instance, be taken out of the hands of " the Revenue administration; but by the too great tediousness of judicial " process, the Ryots must become gradually subjected to the will of the renters, " and their wealth and independence undermined imperceptibly to the officers " of Government, as the want of interference will exclude all knowledge of the " true state of the country."

43. Mr. Grœme concludes his valuable observations in the following words: " Aware of the partiality I had for a system which seemed calculated to exalt " and to place out of the gripe of oppression the most valuable part of the " community, the peasantry, I was nevertheless determined to carry into effect, " with cheerfulness and fidelity, and to render as beneficial as possible, the " village-renting system; and I trust that I have stated with candour, in my " reports to the Board, since the adoption of the decennial settlement, the " benefits which have accrued from it. I have suggested the causes which " have hitherto preserved it in vigour; but I must confess that I distrust its " permanent effect to secure the rights of the Ryots, and that I shall not feel " satisfied till they are more certainly placed out of danger."

44. We have read the foregoing remarks of Mr. Grœme with more than common satisfaction. His opinions in favour of ryotwar settlement are founded upon a practical knowledge of their natural properties and effects, and experience obtained in an unusually long course of service in the administration of the revenues of a very extensive province; and the justness of them are confirmed by the sentiments entertained by those of our Collectors, who have had the best opportunities of becoming acquainted with the ryotwar mode of management.

45. We shall now advert to the pollams of Chittoor, in regard to which you conceived that a pledge had been given, which made it doubtful to what degree the mode of settlement was optional to Government. As great inconvenience, at the same time, was anticipated from giving up the lands to the Poligars, who in that case might be expected to act as oppressive masters towards the Ryots and refractory subjects towards the Government, you agreed with the Board of Revenue in preferring the scheme of giving to them, free from rent, the cusba villages and other lands, sufficient to form an equivalent. Upon these several points, on which reference had been made to the Collector, a report of his, dated the 28th of May 1818, has been transmitted to us in the proceedings of the Board of Revenue. No letter, however, of so late a date as to afford us the knowledge of your sentiments with respect to his suggestions, has yet been received. The pledge under which the Government was understood to be restrained was the proclamation which it issued in 1804, offering to those Poligars who should return to their allegiance the restoration of their lands, on the terms of three-fifths of the

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revenue to them and two-fifths to the Government. The Poligars of six only of the pollams, *viz.* Goodipaut, Bungauree, Nourguntee, Kuttoor, Poolecherta, and Toomba, complied with the conditions; and with respect to them only is the proclamation binding. In determining how much, while their lands were assumed, should be given to those Poligars as their portion of the revenue, the produce of a particular year was taken as the standard; but the collections have very considerably fallen below that standard: and the Collector introduces an argument of some length, to shew that the Government are not bound by their proclamation to any mode or to any degree of assessment; that they are still free to regulate the mode in which the Ryots shall be made to pay, and the amount that shall be taken from them. Having settled this conclusion, in which we fully concur, the Collector considers in what manner the settlement of these pollams can be most advantageously performed. To the plan of giving the cusba villages, &c., he offers such objections as appear to us to be conclusive. The portion thus given up would amount to so great a share of the whole, as would involve a great degree of the evils included in restoring the whole: at the same time, the security of the revenue to Government would be diminished and the charge of collecting it increased. The Collector is therefore of opinion, that the Poligars should be reinstated in the management of the whole; but for the protection of the Ryots, that a previous settlement should be formed, either with the head-men or with the inhabitants of the village collectively, for a term of years. "It is not," he says, "overrating the merits of the heads of villages, to admit that they are "a strong barrier against the encroachments of Poligars, a description of "people whose habits are licentious and indolent, despotic, and incapable of "a steady application to the business of administration, when all restraints are "withdrawn from their unruly passions. An annual ryotwar settlement would "still leave the necessity of a continual interference on the part of Govern-"ment." Aware of the necessity of minute and local knowledge, we can do nothing better than recommend to you the best exercise of your judgment to find, amid these difficulties, the expedient course. So much, however, are we impressed with the strong representations which you and the Board of Revenue and the Collector have made of the tendency to misconduct on the part of the Poligars, that we cannot easily reconcile our minds to the idea of giving them power, which they will endeavour to employ at once to oppress the Ryots and to trouble the Government. If an expedient could be found for giving them satisfaction in another way, we should be willing to make for that purpose a very considerable sacrifice. One thing is of indispensable necessity. If they must be restored, the kinds of delinquency into which they are most likely to run should be very clearly pointed out and defined; and for all the grosser instances, either of oppression to the Ryots or disturbance to the Government, forfeiture, in some instances with, in some without an allowance for subsistence, should be distinctly and peremptorily assigned. The Collector offers, in the same report, a suggestion with respect to the debts in which the Poligars are so prone to involve themselves. But into this subject it is not necessary to enter, until we are made acquainted with your opinions upon the subject.

46. Approving your decision with respect to the lands of the kutpudi Peons, we have only to advert to the two pollams of Congoondy and Goodiapanty. These districts you recommend to be given to the Poligars on permanent zemindarry tenure: Congoondy, as having been included in the general order in 1804, for the permanent settlement of Baramahl; and Goodiapanty, on account of the faithful and meritorious conduct of the Zemindar. You are already possessed, not only of our opinion respecting the inexpediency of extending the zemindarry settlement wherever it is not demanded by some positive obligation, but of our orders to embrace every favourable opportunity, by purchase or otherwise, of replacing at the disposal of Government such lands as have already been disposed of on zemindarry tenure. The Congoondy Poligar you probably deem entitled in equity to all the benefit of the measure which was destined for him in 1804, together with the other poligar of Baramahl, and which the neglect of the Collector in furnishing the requisite preliminary information alone prevented him from receiving. As we see nothing to impeach this inference, we cannot withhold our assent to the settlement,

ment, modified, as you have very properly determined that it should be, by a reduction of the military Peons and a proportional alteration of the peshcush.

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47. The zemindarry tenure which you propose to bestow with an easy jumma upon the Poligar of Goodiapanty, is in reward for meritorious conduct. We do not in the least dispute the estimate which you have formed of the title of this person to peculiar favour; but we are averse to its being supposed, that the grant of a zemindarry tenure is the proper mode of bestowing a reward. At the same time, it is possible that, in this case, it has a peculiar fitness, with respect to which we can fully confide in your local knowledge. You are so much aware of the necessity of providing protection for the Ryots, that we doubt not you considered it indispensable, before disposing of those two pollams, to make arrangements by which the interests of that class might be secured. It is a rule which we are resolved to observe, not to afford our approbation to any settlement of lands, but more especially to any settlement of long duration, when under it the interests of the immediate cultivators have not been sufficiently provided for. A settlement made previously by the Government with the Ryots, corresponding to that which is recommended by Mr. Grœme for the pollams of Chittoor, is certainly not less necessary in the case of the two pollams in question, than in the case of those for which he recommends it; and if it is made for a term of years, the Government should have the power of renewing it.

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EXTRACT REVENUE LETTER *from* FORT ST. GEORGE,
Dated the 12th October 1821.

Revenue Letter from Fort St. George, 12 Oct. 1821.

35. In reply to a reference from the Board of Revenue* relative to the introduction of the ryotwar settlement into the northern division of Arcot, we observed to them that we did not apprehend that the Ryots would, in almost any instance, persevere in refusing to come to a settlement with the Collector, when the proposed terms were really reasonable, and when the views of Government were distinctly understood by them. In apparent cases of that nature, it would, we remarked, be generally found, either that the Collector or that the Ryots have, in some respect, been misinformed, and that further inquiry or explanation is all that is necessary. We added, however, that it might be proper that the Collector should be able to shew that he had the means of bringing the Ryots into reasonable terms; and, with that view, we authorized him, when the alternative was unavoidable, to rent a village to strangers for one year. At the same time, we expressed our confidence that this authority would seldom or never require to be exerted.

EXTRACT REVENUE LETTER *to* FORT ST. GEORGE,
Dated the 18th August 1824.

Letter from, dated 12th October 1821, par. 35.—Progress made in the introduction of the ryotwar mode of settlement in Northern Arcot, from the commencement of Fusly 1231.

Revenue Letter to Fort St. George, 18 Aug. 1824.

118. We participate in the satisfaction which the exertions of the Collector have afforded to the Board of Revenue in the discharge of this important duty. We highly approve the remarks and instructions which they conveyed to him in their letter dated 16th April 1821. Their decision, stated in the thirteenth paragraph of that letter, with regard to the rights of the cultivating Ryots, in opposition to certain pretensions of persons claiming to be Meerassidars,† is perfectly proper, and should be adopted as a general rule.

EXTRACT

* Consultations, 8th May, Nos. 3 and 4.

† Who had relinquished their lands, and afterwards desired to oust the Ryots, by whose exertions the lands had been rendered valuable.

EXTRACT REVENUE LETTER *from* FORT ST. GEORGE,

Dated the 12th October 1821.

Revenue Letter from Fort St. George, 12 Oct. 1821.

Settlement of South Arcot.

53. At our Consultation of the 27th of July last,* we took into consideration the proceedings of the Board of Revenue, and the report of the Collector of the Southern Division of Arcot, upon the future settlement of that district. Our confidence in Mr. Hyde's qualification for the undertaking, and the consideration that, in every comprehensive and complicated undertaking, much must be left to depend on the experience and discretion of the person by whom it is to be executed, induced us to refrain from doing more than advert to those leading points on which the Collector seemed to require instructions for his guidance. We trust that the instructions with which we furnished him will meet with your Honourable Court's approbation.

EXTRACT REVENUE LETTER *to* FORT ST. GEORGE,

Dated the 18th August 1824.

Letter from, dated 6th July 1821, par. 55; also letter 12th October 1821, par. 53, and 19th February 1822, par. 63.—Settlement and revenue of the southern division of Arcot for Fuslies 1229 and 1230, and report of the Collector preparatory to the future settlement of the district.

Revenue Letter to Fort St. George, 18 Aug. 1824.

49. The settlement and state of therevenues for the two years in question offer no particular occasion for remark: the results are not unsatisfactory. We concur with you in thinking the report of Mr. Hyde, the Collector, worthy of a high degree of applause, and the view which has been taken by him and by the Board of Revenue of the rights of the Meerassidars, and of the agricultural population, manifests so full an acquaintance with the subject, and is so rationally deduced from all the evidence upon it which we have attained, that we approve of your having left the several cases to be determined according to their respective merits by the Collector and the Board, under guidance of the principles which they have laid down, and which you have partly approved and partly modified. The right of the Meerassidars to the lands which they themselves cultivate is in general indisputable, as is very often, also, their right to certain advantages accruing to them, apparently, as descendants of the head men of the villages. Their right, in any case, to limit the property of the oolcoody Ryots in their permanent hereditary possessions, seems much more doubtful, and being hostile to the prosperity of the community, ought not to be allowed, except upon unquestionable evidence in each case. In those cases, also, apparently a large class, in which the pottahs granted by your Government have established the notion of property in the minds of the people, that property should be confirmed, wherever there is not satisfactory evidence that the rights of some other party would be thereby infringed. In all those cases in which the fees, or other privileges of any class of the proprietors, operate disadvantageously upon the interests of the rest of the village community, a commutation upon equitable terms is the principle which it is expedient to pursue.

EXTRACT

* Consultations, 27th July, Nos. 2 and 3.

EXTRACT REVENUE LETTER *to* FORT ST. GEORGE,

Dated the 18th May 1825.

Letter from, dated 14th January 1823, par. 60. —Settlement of the Southern Division of Arcot from Fusly 1231.

	Jumma of Fusly 1230.		Jumma of Fusly 1231.		Increase.		Decrease.	
	Rupees.	A. P.	Rupees.	A. P.	Rupees.	A. P.	Rupees.	A. P.
Rental villages	17,81,115	1 10	1,427	2 9	.....		17,79,717	13 1
Revenue under Amaunee	48,108	9 10	17,27,858	2 9	16,79,749	8 11		
Zemindarry settlement	37,681	12 4	38,307	11 6	625	13 2		
Assumed jaghier	35,826	4 10	25,691	5 9	.....		10,134	15 1
Bhajyet	157	8 0	404	8 0	251	0 0		
Teerwah of collection about Fort of Cudd lore	453	1 4	460	8 4	7	7 0		
Amount of quit-rent on indigo works	422	1 6	481	5 10	59	4 4		
Amount of grutieff lands	539	15 5	806	6 5	266	7 0		
Amount of peshcush	1,445	8 0	1,445	8 0				
Amount of shotrium villages	17,644	13 6	17,644	13 6				
Mohturfa, or ready-money collections	1,256	12 3	1,316	15 5	60	3 2		
Total	19,24,681	10 10	18,15,848	10 3	16,81,019	13 7	17,89,852	14 2
Deduct jorey items	10,388	1 1	8,422	7 7	.....		1,965	9 6
	19,14,293	9 9	18,07,426	2 8	16,81,019	13 7	17,87,887	4 8
Deduct increase							16,81,019	13 7
Nett decrease							1,06,867	7 1

60. CIRCUMSTANCES are here brought to our notice, which though you have directed the proper measures to be taken in regard to them, we deem it necessary to recommend to your attention. The diminution of the cultivation, which was occasioned by the unfavourableness of the season, can only be regretted; but the diminution produced by discontinuing the judicious conduct of the renters, who gave inferior land on favourable terms to facilitate the payment of the full rent on the superior lands, as explained by Mr. Cunliffe, the Sub-Collector, in his valuable report dated 30th May 1822, suggests instruction which ought not to be lost sight of. The mode in which you have directed the granting of land on cowle, and reducing the teerwahs, will, we trust, avert that state of things described by Mr. Cunliffe, and so much to be deprecated, where the condition of the Ryot, instead of being improved, is deteriorated by his passing from renters and middlemen, under the immediate charge of the officers of Government. The effect, however, of these measures should be carefully watched; and if any thing is necessary more completely to secure the due encouragement of the Ryot, no time should be lost in supplying it. His extreme poverty, by keeping him dependent on the merchant who supplies him with the means of paying his assessment, renders it impossible for him to profit by the advantages of a favourable season, or by improving the land to promote the revenue of Government. This, therefore, is an evil, for the cure of which hardly any temporary sacrifice would be too great. The difficulty lies in the character of the Ryots, whose improvidence renders them to so great a degree incapable of realizing property when the means are put in their power. This state of mental imbecility impedes all your endeavours to ameliorate the country, and requires the most careful consideration of the best means for its removal.

Revenue Letter to Fort St. George, 18 May 1825.

Settlement of South Arcot.

61. It is with the highest satisfaction we have again to notice an instance of cordial co operation between the principal Collector and his subordinates, and of exemplary conduct on the part of all.

EXTRACT REVENUE LETTER *to* FORT ST. GEORGE,

Dated the 12th December 1821.

Letter from, dated 10th January 1817, par 57 to 90; also par. 97 to 100, and 103 of letter of 31st January 1818.—Account of the decennial village leases in Trichinopoly, and of the revenue administration of that district for the years fusly 1223, 1224, and 1225.

48. UNDER the Native Government the revenue in Trichinopoly was taken in kind, at the rate of one-half to the Government. Mr. Wallace, our first Collector, persuaded the Ryots, though at first reluctant, to assent to a money commutation. For several years the settlements were made annually, on a calculation of the produce and prices of the immediately preceding years. Lastly, a triennial settlement was made, terminating with fusly 1222. Upon this,

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this, it was your intention to introduce a decennial settlement to be fixed with each village respectively. In the mean time our despatch dated 16th December 1812, directing the formation of ryotwar in preference to village settlements, was received; and upon reference to the Collector, it appeared that not one village had yet formed any engagement. The case, therefore, was open to an unlimited compliance with our orders. Instead of this compliance, you directed that village leases for ten years should be formed for the wet lands, limiting the annual settlements to the dry-grain villages. For this you have adduced no reasons any where, except in your letter to the Board of Revenue dated 3d September 1813. There we find one allegation applicable to the case, and one only, that the teerwahs or survey rates on each field were too high. Of this, however, you at the same instant recognized the invalidity; for you did authorize a reduction on the dry-grain lands: and you knew that if the assessment was too high under any mode of settlement, it ought to be moderated. Accordingly, in forming your decennal leases, you were governed, not by the teerwahs but by the collections of former years and local circumstances.

49. The number of Circar villages in Trichinopoly is 1,955, of which 966 belong to the wet-land talooks. Of these 966 villages, 478 are actually reached by the waters of the Cauvery, leaving 488, for which, as dry-land villages, the Collector formed a settlement for a single year. For the next year, however, he rented to the head villagers for nine years 373 of these dry land villages, forming a total of 815. Of the wet talooks of Trichinopoly only 151 villages, therefore, had not received the extended lease. Of these forty-eight had been transferred to the Madura district, and ten had been rented for four years. Only ninety-eight remained under annual settlements, of which the Collector reported that a part would be settled for nine years; the rest, he thought, should be kept under Circar management, till they recovered from their exhausted condition. The upland portion of Trichinopoly comprehends 989 Circar villages. The Collector reported, that though he had no doubt but that the head inhabitants would gladly form leases for a term of years, as in the other part of the province, such an arrangement would not at that time be expedient. His reasons are important; "for," says he, "the experience gained during the triennial lease makes me apprehensive "that much confusion, distress, and ruin, will be the consequence of allowing "the head inhabitants to do as they please, until a little regularity has been "established in their respective villages. Another serious objection to a rent "being fixed at present for the high land is, that it has been the practice of "this province in all the settlements to include a proportion of uncultivated "lands, thereby making it necessary at the end of the year to throw the "amount of that rent on the several Ryots in the way of contribution. This "unfortunate practice has justly occasioned much disgust, desertion, and con-"fusion, and must, if persisted in, prove destructive to the country: a "remedy must consequently be applied to remove this evil, previous to a lease "being entered into."

"The following statement exhibits the total amount of the jummabundy in "fusly 1224, compared with that of fusly 1223."

Jumma of Fusly 1224.

	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
Land revenue				4,70,736	22	76			
Farms and licences	10,793	30	43						
Sayer	30,275	32	22						
Extra revenue	1,762	30	54						
Batta	32	20	33						
				42,864	23	72			
Total jumma of fusly 1224.							5,13,601	1	68

Jumma of Fusly 1223.

Land revenue, exclusive of Koasacoorchy Mahanum				1,71,434	31	7			
Carried over	St. Pags.			1,71,434	31	7	5,13,601	1	68

Brought over..... St. Pags.				4,71,434	34	7...5,13,601	1 68
Farms and licenses	11,063	3	28				
Sayer	28,047	41	3				
Extra revenue	1,828	14	12				
Batta.....	85	18	4				
				41,024	31	47	
Total jumma of fusly 1223.....						5,12,459	20 4
Increase in fusly 1224.....						1,141	26 11

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50. We observe with pleasure the anxiety of the Board of Revenue, by the distribution of pottahs, to protect in all these settlements the inferior from the superior Ryots. In the wet lands, however, the Collector thought it better not to distribute individual pottahs for two reasons. First, he thought they were not necessary, because every Meerassidar having become a joint renter, knew exactly his share: Secondly, they might lead to an opinion, that the rent was contracted for individually not conjointly. In the village lease, however, a clause was inserted, implying that those Ryots not Meerassidars, who had long had possession, should not be dispossessed, unless by decree of court, so long as they continued to conform to mamool. A clause was also inserted, "pointing "out," says the Collector, "the necessity of the Meerassidars receiving "written muchelkas from such persons as may cultivate in the village on "olavada terms, stipulating the agreement entered into." "Pottahs," he adds, "have been distributed to every individual paying revenue in the dry villages," which had also been rented to the head-men, though only for a single year.

51. How far the securities thus taken were sufficient for the end in view, we are without the means of very accurately determining. The following, among the circumstances before us, are those which appear to have the strongest bearing upon the question. The evil effects of power, not strictly under control, in the hands of the leading Meerassidars, are set forth sufficiently in the previous quotation from the letter of the Collector dated 16th March 1815. In his letter dated 17th June 1813, he states, that but for his vigilant caution, "the "four or five head-men who may rent the village would" (in case of remissions for bad years) "appropriate the whole benefit to themselves." In the same letter he also affirms, that the renter may exact from the Ryot beyond the terms of the pottah which the Ryot has received, and that the Collector cannot afford a remedy. He puts the case, that the fact of exaction on the part of the renter has been ascertained. "The Putteedar (renter)," he says, "is consequently "ordered by the Collector to refund the extra collection; but he plainly states "he will not do so, that he has regularly paid his rent to the Government, and "that the Collector has no business to interfere in the complaint, as he has no "demand upon him; that if the Under-Ryot has been ill-treated or has paid "more than he ought, the Adawlut is open to him, and that he may seek re-"dress there. The Under-Ryot, an unfortunate fellow who neither possesses "interest or wealth, and often barely understanding sufficient to enable him to "carry on his usual occupation of a cultivator, naturally says, 'How can I go "'to Court? where have I the means of prosecuting the head-man agreeably "'to the Regulations? and how can I attend the court, and wait a decision "'which may not take place for years? the absence from my village alone "'will ruin me.' This compels the poor fellow to submit to the tyranny of the "Putteedar; and extra-collections, which have been made to bribe Tannadars, "Tehsildars, and other judicial and Revenue servants, are consequently ad-"mitted." To this evidence is in some degree opposed the following passage of a subsequent letter dated 8th September 1814. "The distribution of indi-"vidual pottahs," says the Collector, "has, I am happy to say, checked in a "great measure many of the former abuses. But I must confess that the "practise of making extra-collections has not ceased entirely, some few Cur-"nums and head inhabitants having been guilty of this abuse in 1223, from "the authority they have long had in their villages. The individual Ryot, "however, seeing that the local authority will support him, has gained con-"fidence, and in numberless instances has boldly refused to pay one fraction "more than the just demands of Government." What the Collector says in this

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this last passage about the protection derived from the local authority, seems at variance with the former passage, in which it appeared to be declared that the local authority could not give protection. We have also to complain, that the pottah which was framed for this particular occasion, and also destined to limit and define the demands (called gramatchurch) for village expenses, which the Board of Revenue had very properly pointed out as a source of great oppression on the inferior Ryots, has not been transcribed among your proceedings. We are the more sorry at our not having the means of knowing the accuracy of your definitions, because we have before us a very remarkable instance of the want of accuracy. In the letter of the Collector quoted above, under date 17th July 1813, he states that, under the triennial lease it was not determined "whether the Putteedar (renter) was to be considered the renter of the whole "resources of the village or only the renter of the Circar share, and whether as "renter of the village he had a right to collect more than the sum for which "he agreed to take the rent: that this was a point that had caused much "trouble, and occasioned much distress and confusion during the triennial "rent."

52. Of this settlement, formed to such a degree in consideration of our orders, we proceed to consider the results. "On the 4th of May 1815, the "Board of Revenue took," they say,* "into consideration certain letters from "the Collectors of Trichinopoly and Tanjore, relative to representations made "to them by the decennial village renters of these districts, of the difficulty "they experienced in performing their engagements with the Government." On the 27th October 1815, the Collector forwarded an arzee from the Meerassidars of the wet talooks of Trichinopoly, representing their inability to fulfil their engagements and praying for relief. The Collector being required to state his opinion with respect to this petition, reported, under date the 18th November 1815, that "a remission was of absolute necessity, and that the "remission granted in preceding fuslies would not prevent the necessity of "further remission in subsequent fuslies." "The same features," he adds, "of distress and poverty, which must ever accompany a rack-rent, are but too "visible in Trichinopoly, and the ruin of all agricultural improvement is "evident in the depreciation of the value of landed property. Meerassidars "who formerly farmed an extent of land amounting to some thousand cawnies, "now possess scarcely as many hundreds, and these will be sold in the course "of this or the ensuing year, if either the assessment is not altered or the "balance of arrears allowed to lay over. But what I chiefly wish to impress "upon the Board is, my conviction of the impossibility of continuing the "present assessment. It is true that the revenue might be realized in the "current fusly, by selling the land of the Meerassidars for the balance, which "of necessity must become due at the end of the fusly: but if this expedient "be adopted, what persons in their senses would buy lands in the ensuing "fusly (1226), which have entailed ruin on their possessors for several pre-"ceding fuslies." Adverting to the report of the Board of Revenue on the revenues of Trichinopoly in fusly 1225, you, in your letter of the 31st of January 1818, state "that considerable difficulty had been experienced in "collecting the revenues of this district for the above-mentioned year, and "that the balances outstanding on the 31st October 1816 amounted to upwards "of 42,000 pagodas."

53. The circumstance assigned by the Revenue authorities, and adopted by you as the cause why the assessment has proved too high, is the low price of grain. But whatever may be the conclusion which we form respecting that circumstance, it still remains true that the assessment is too high. The present price stated as low, is the price which you are assured will be permanent. The high price upon which you formed your calculations would therefore appear to have been a temporary price, and the events assigned as the cause of its decline were not beyond the limits of a reasonable foresight. For a remedy of the immediately pressing evils, you have thought proper, without dissolving the leases, to authorize remissions in proportion to what may, in each several instance, appear to the Collector to be required. This is, therefore, an annual settlement in fact; and it will require some pains on your part, to prevent it from

* Board's Report 26th December 1815

from having the effects of an annual settlement without the accuracy: in other words, from pressing too heavily upon the renters in some instances, and sacrificing too much of the interests of Government in others, according to the zeal or humanity, the negligence or severity of the Collectors.

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54. There is one expression in your letter of the 10th January 1817 which we do not understand, where, adverting to the communication from the Board of Revenue bearing date the 20th January preceding, "we saw reason," you say, "to express in particular our satisfaction that the Board of Revenue had "reverted to instructions which had been formerly given them for the intro- "duction of a ryotwar rent in settling the dry grain villages of Trichinopoly." Not only has the ryotwar system not been reverted to in those villages, not only does there not appear any where any intention of reverting to it on the part of the Board of Revenue, but in that very communication from the Board to which you allude, we find the following words: "With regard to "the dry talooks, the Board informed the Collector that, by personal com- "munication with the late Collector when at Madras, they had understood "that what is called the ryotwar system had never properly been introduced "into those talooks, and that no regular survey and measurement had ever "been made of these lands, and no fixed money-tax assessed on each field. "Under these circumstances, the Board remarked that they deemed it im- "practicable to carry into effect the orders of Government for reverting to the "ryotwar system in these districts, without authorizing a new survey and "valuation of the lands, a measure which was decidedly objectionable in every "point of view, and that they accordingly expressed to Mr. Travers (the "Collector) a desire that the dry talooks should be settled on the same plan "with the rest of the district."

55. Aware of the improbability that any portion of land should be well-managed in the possession of Poligars, we learn with satisfaction that the poligars of Arrialore, Woodiar, and Terriore, have agreed to relinquish their pollams. Giving up the allowances which they enjoyed for the maintenance of a police establishment, with which the Government now charges itself, they receive, in mode of jaghire, the cusbah and other villages, affording a revenue equal to ten per cent. of the produce of the lands which they formerly held. If this is not liable to the objections, which you received as valid, made by the Collector of the northern division of Arcot to a similar arrangement in the case of the pollams of Chittoor, we see not that it was in your power to have made amicably a more advisable settlement with those Poligars. It gives us pleasure to remark, that, in assigning to them the lands in question, you did not forget the rights which might be affected of the immediate possessors and cultivators. The Collector says,* that in the cowle granted to the Poligars he inserted such clauses as appeared to him requisite to protect the inhabitants placed under their control. The Board of Revenue also, in their proceedings dated 12th May 1814, say, "the transfer of any portion of the pollams to the Poligars "will not affect the rights of the inhabitants. The poligars will not be allowed "to increase the rates of payment. The individual pottahs issued by the "Collector will be useful instruments to the cultivators to prove their rights, "whenever they may think them infringed." But, from not being furnished with copies of those cowles and pottahs, we can judge but imperfectly of the value of the securities which you have thus employed. If, however, the surrounding lands are enjoyed on liberal terms, and there is a demand for Ryots to cultivate them, it may not be in the power of the Poligars to be so oppressive, as landlords, as they otherwise might be.

EXTRACT REVENUE LETTER *from* FORT ST. GEORGE,

Dated the 30th January 1824.

34. On taking into consideration the settlement of Tanjore for fusly 1232,† we were highly satisfied with the amount of the jumma, being for all branches of revenue Rupees 41. 31. 062, and with the collection of Rupees of 36. 10. 391, within the fusly. We informed the Board of Revenue that Mr. Cotton continued to merit our entire approbation, for the zeal, attention, and

Revenue Letter from Fort St. George, 30 Jan. 1824.

* Letter, 26th December 1816, paragraph 8.

† Consultations, December, Nos. 1 and 2.

Revenue Letter from Fort St. George, 30 Jan. 1824.

and intelligence with which his important duties were discharged; and we were happy to observe the favourable terms in which he mentioned his assistants, Mr. Blackburne, Mr. Ashton, and Mr. Bruce.

Settlement of Tanjore and Trichinopoly.

35. From the difficulty which had been experienced in bringing the Meerassidars of the villages not yet settled on the same principles as the rest of the province into the proposed terms, we expressed our apprehension that the standard produce of their villages had been overrated. They might have held out for one season, in hopes of obtaining unreasonably favourable terms, but it is unlikely that they should have persisted in their refusal till this time, on any other than just grounds of objection: we therefore considered a revision of the standard produce fixed for those villages to be highly necessary.

36. We further remarked, that justice would not be done to the Meerassidars, if the selling price by which the settlement is regulated were taken otherwise than at the wholesale price at which the growers sell their produce. The retail price, or even the wholesale price at which merchants sell, includes much profit: the interest of money and insurance against the risk of loss, which enhance it beyond the price at which the grower sells, and out of which he should be able to pay his rent. This distinction, we observed, should be attended to, and care should be taken to ascertain the farmer's price on a correct principle, as accurately as practicable, and particularly to avoid overrating it.

37. We observed, that the Board of Revenue spoke of "the plan of taking "for the Government the excess above fifteen per cent. between the selling "and the standard price of grain," and that in an after part of their proceedings reference was made to a letter addressed by them to the principal Collector, proposing that the excess above fifteen per cent. should be substituted for that above ten, sanctioned by Government on the 10th July 1821. Both the one rate and the other merged in a general recommendation contained in their proceedings, that the entire excess above the standard price, amounting in some cases even to thirty per cent., should be remitted in the Meerassidar's favour. We acceded to that recommendation in the present instance; but desired that it might be understood, both by the principal Collector and by the Meerassidars, that when the selling price had been equitably ascertained on the principle above stated, any excess beyond ten per cent. above the standard price was in future to form part of the year's assessment, agreeably to the system which had obtained the sanction of Government.

38. With regard to what was stated by the Board of Revenue relative to the "important object of fixing a teerwah in money on the different descrip-"tions of land," we observed that, in as far as that made of assessment might differ from the mode already established, it was essentially necessary to preserve the faith of Government unimpaired. The fixed teerwah in money, by whatever process it might be determined, could not be made higher than the standard produce converted into money at the selling price, with the conditions annexed to the present system. We remarked, however, that the present system might itself, in a course of years, grow into a fixed teerwah in money, by a mutual agreement between the Government and the Meerassidars to relinquish the contingent advantage of a fluctuation of price; but that it could not, compatibly with justice and subsisting engagements, be superseded by a teerwah fixed upon different principles, and producing a result less favourable to the interests of the Meerassidars.

EXTRACT REVENUE LETTER *to* FORT ST. GEORGE,

Dated the 18th August 1824.

Letter from, dated 6th July 1821, par. 24; also letters 12th October 1821, par. 12 to 15; 19th February 1822, par. 42 and 71; and 21st June 1822, par. 20 to 25.—Settlement of Tanjore and Trichinopoly for fusly 1230, and reduction of the assessment of the wet lands in both districts.

21. THERE is nothing in your proceedings, with respect to these settlements, of which we do not see reason to approve.

22. The lease settlement of Tanjore expired with the fusly 1229, and the money-value of produce having greatly fallen, and appearing likely to remain at a depressed level, the money-assessment had become higher than was intended, and sufficient evidence was adduced of the necessity of an abatement.

23. The

Revenue Letter to Fort St. George, 18 Aug. 1824.

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23. The same cause of distress from the existing assessment was found to operate in Trichinopoly; and as it appeared evident that annual remissions would be unavoidable under the existing leases, you deemed it preferable, for reasons which appear to us satisfactory, to permit those lease-holders who might be so inclined to renounce the existing engagements, and enter into fresh terms, better accommodated to the altered circumstances of the case.

24. It was, no doubt, expedient to adhere, as you did, to the principle of a fixed money-assessment, notwithstanding the predilection of the people for their old method of a division of the produce; and you seem not to have neglected any inquiry which was necessary to enable you to fix the demand according to the productive power of the lands.

25. From the information which you received respecting the state of rights in the villages, extending over a considerable portion of the wet lands, where the land of a village is a peculiar species of common property, you seem to have been satisfied that a field-assessment could not conveniently be introduced, and you have given your sanction to "a settlement with all the "Meerassidars for all the lands of the village." To modify a general plan, so as to make it accord with the peculiarities of a particular case, is often an instance of practical wisdom, and we doubt not that you have properly estimated the circumstance recommending the deviation which you have here admitted. The objection which has always weighed with us against an assessment in the aggregate of the lands of a village, which the villagers were to distribute among themselves, is the difficulty of yielding protection to the weaker class, who, in such transactions, are too liable to sustain an undue share of the burthen. If, indeed, justice were (to use a hackneyed but fit expression) brought home to the poor man's door, and the inferior Ryot could obtain immediate access to an efficient tribunal with his complaint of wrong, then an assessment by villages, or even by a more summary method, might be freed from exception; but, in the present state of the provision for justice, the summary mode of assessment, even when limited to a village, cannot easily be prevented from opening a door to injustice and oppression. It is, indeed, stated by the Board of Revenue, and we are happy to see that you do not dispute the correctness of their statement, that under this plan of village settlement it will be practicable to define the quota payable by each individual, whence, as you observe, "it may in fact be considered to be a ryotwar settle-"ment." We have only, therefore, to add our particular instruction, that in the conduct of this business the making of such definition may be carefully attended to.

26. The Meerassidars were averse to leases of more than three years' duration; and we think you have decided properly in making the engagements for one year only, in order "not to preclude an early compliance with any orders" we might transmit; at the same time making it understood, for the sake of giving confidence to the people, that there was no intention of altering the demand, except in so far as a variation of price might eventually require. The principle which you have laid down for such contingency we think a proper one, "that no addition should be made to the assessment, unless the "price of grain should rise ten per cent., but that a deduction should be "allowed if it should fall five per cent:" the degree of addition or deduction to correspond with the alteration in the price.

27. We think it advisable to call your attention to the importance of a correct ascertainment of the data on which the standard amount of produce should be fixed; because, if the standard materially exceeds the produce of an ordinary year, it is clear that, although the Government demand may be regulated by the market price of grain, the amount cannot be collected from the Ryots without greatly diminishing their relative proportion of the produce. It would, therefore, seem expedient to refrain from declaring the standard invariable, until it shall have been duly ascertained by the result of a few years' experience, in order that it may not produce the ill-effects which attend direct over-assessment.

28. Notwithstanding the reduction of the land assessment in Tanjore, it is satisfactory to perceive that the difference between the jumma of 1229 and 1230 is no more than Rupees 50,659 to the disadvantage of the latter, upon an aggregate of forty lacs. In Trichinopoly the reduction, though authorized, had not yet taken place.

EXTRACT

EXTRACT REVENUE LETTER *to* FORT ST. GEORGE,

Dated 18th May 1825.

Letter from, dated 14th January 1823, par. 54; also letter 8th August 1823, par. 17; and 30th January 1824, par. 34 to 38.—Settlement of Tanjore for fuslies 1231 and 1232, and proceedings connected therewith.

	Jumma for Fusly 1231.			Jumma of Fusly 1232.			Increase.			Decrease.		
	Rupees.	A.	P.	Rupees.	A.	P.	Rupees.	A.	P.	Rupees.	A.	P.
Land revenue.....	30,69,384	6	2	33,02,491	15	4	2,33,050	9	2			
Farms and licenses..	17,964	3	7	20,879	14	5	2,915	10	10			
Abkarry	42,942	1	4	46,465	1	5	3,523	0	1			
Salt	2,99,360	8	1	2,58,000	0	0	.....			41,360	8	1
Sayer	3,53,155	1	1	3,57,500	0	0	4,344	14	11			
Sea customs.....	89,212	14	11	79,000	0	0	.....			10,212	14	11
Stamp revenue	52,601	1	5	56,000	0	0	3,398	14	7			
Mohturfa.....	10,559	1	7	10,782	7	1	223	5	6			
Total, exclusive of extra revenue ..	39,35,179	6	2	41,31,062	6	3	2,47,456	7	1	51,573	7	0
Extra revenue.....	27,530	4	11	51,000	0	0	23,469	11	1			
Grand total....	39,62,709	11	1	41,82,062	6	3	2,70,926	2	2	51,573	7	0
				Deduct decrease			51,573	7	0			
				Nett increase			2,19,352	11	2			

	Jumma of Fusly 1230.			Jumma of Fusly 1231.			Increase.			Decrease.		
	Rupees.	A.	P.	Rupees.	A.	P.	Rupees.	A.	P.	Rupees.	A.	P.
Land revenue.....	31,74,540	4	6	30,69,384	6	2	.....			1,05,155	14	4
Farms and licenses..	18,653	14	1	17,964	3	7	.....			689	10	6
Abkarry	40,752	7	0	42,942	1	4	2,189	10	4			
Salt	3,91,844	13	6	2,96,000	0	0	.....			95,844	13	6
Sayer	3,13,728	6	4	3,47,000	0	0	33,271	9	8			
Sea customs.....	84,567	2	9	88,000	0	0	3,432	13	3			
Stamp revenue	49,309	1	7	50,000	0	0	690	14	5			
Mohturfa.....	10,935	0	6	10,5.9	1	7	.....			375	14	11
Total, exclusive of extra revenue ..	40,84,331	2	3	39,21,849	12	8	39,584	13	8	2,02,066	5	3
Extra revenue.....	27,429	2	10	21,000	0	0	.....			6,429	2	10
Grand total....	41,11,760	3	1	39,42,849	12	8	39,584	13	8	2,08,495	8	1
				Deduct increase.....			39,584	13	8			
				Nett decrease			1,68,910	8	5			

46. We derive great satisfaction from the evidence afforded of the able and successful administration of this important province.

47. We have already expressed our approbation of the principle on which the money-valuation of the produce is to be made. Your estimate of the amount of produce, under the denomination of standard, cannot rest on any accurate data, and we are therefore happy to perceive that you hold it open to revision. We see not, indeed, a reason for fixing upon any standard as more permanent than the length of a reasonable lease, as it is impossible for you to foresee what amount of produce the land may be made hereafter to yield.

48. We perceive that a considerable proportion of the Meerassidars expressed a strong predilection for having the assessment in money, as well as produce, fixed for a number of years. The consideration which weighed with you against this proposal is the only valid objection; that the Meerassidars would derive profit from those years in which prices might be high, and being unable to pay in those in which prices might be low, Government would be obliged to make remissions and would be a loser in the end. The only question is, whether means might not be found of securing Government from such a loss, without impairing the encouragement which accrues to the cultivator from an exact definition of the burthens he has to sustain. Such a desire on the part of the cultivator ought not for *light* cause to be resisted.

49. It is highly satisfactory to perceive that the unfavourable season of 1231 has, by the judicious moderation which was observed in fixing the revenue, and the high prices and other favourable circumstances of 1232, produced no permanent ill-effects. The great enhancement of the price of produce in that year, and the anticipation of its continuance, has attracted our attention, as contrasting with the complaints which for several preceding years were made of low prices, and the expectation which was stated of their permanence. It would be of importance to have an addition to our present imperfect knowledge of the causes of such fluctuations, and we recommend the collection of evidence on that subject to your particular attention.

EXTRACT

EXTRACT REVENUE LETTER *to* FORT ST. GEORGE,
Dated the 18th May 1825.

Letter from, dated 14th January 1823, par. 44.—Settlement of Chingleput for fusly 1231.

Revenue Letter to Fort St. George, 18 May 1825.

Settlement of Chingleput.

33. We agree with you in regarding the report on this settlement as satisfactory, and as the proceedings were all of the usual kind they require but few remarks. We are happy to perceive that the settlement has with so few exceptions been made with the Meerassidars. The evidence afforded of the progressive state of the country is very gratifying: but though we see no reason to distrust the hopes of the Collector respecting the future increase of the revenue, we recommend great caution in adding to the assessment.

34. We approve the reluctance of the Board of Revenue to proceed to the extreme measure of declaring the privileges of the Meerassidars in three recusant villages forfeited. The milder expedient which they recommended was preferable.

35. Though we think the Board of Revenue did right in hesitating to recommend the proposal of the Collector for making roads at the expense of Government and levying tolls, the improvement of roads and other means of intercourse is a subject of the greatest importance; and wherever the benefit would clearly be an equivalent for the cost, the best means of effecting the object should be zealously pursued. In the Board's remarks upon the proposition submitted by Mr. Smalley for the appointment of a darricauput Aumeen we entirely concur. We cannot consent that the Collector of a district should depute any of his important functions to a subordinate native officer, and thereby deprive the natives of those opportunities which the Collector's presence in the interior of his district affords them, of submitting any representations and complaints which they wish to prefer against the subordinate Revenue officers.

EXTRACT REVENUE LETTER *to* FORT ST. GEORGE,
Dated the 12th December 1821.

Revenue Letter to Fort St. George, 12 Dec 1821.

Settlement and Revenues of Malabar.

85. The proceedings referred to in the several paragraphs quoted in the margin* involve a number of subjects of more than ordinary importance. We shall consider them in the following order. The receipt of revenue in the years 1221 to 1225; the effects of the salt and tobacco monopoly; the inequality of the land assessment; the report of Sir Thomas Munro on the compatibility of the Malabar customs with the new system of revenue, police, and judicature; and the deputation of Mr. Groeme to inquire into the facts which Sir Thomas alleges, and to ascertain the best mode of introducing the changes which he recommends.

86. The gross revenue for six years is exhibited as follows:

Fusly 1220	Pagodas	6,89,351
1221		7,02,663
1222		7,20,308
1223		7,20,198
1224		7,19,625
1225		6,87,172

87. The following is the balance of land revenue, as stated in the Board's reports of the 3d March 1816 and 17th March 1817:

In Fusly 1222	Pagodas	6,075
1223		5,674
1224		5,229
1225		6,414

"It will be expected," says the Collector, "that I should offer some "remarks on the large arrears which, at the close of the year, were outstanding

* Letter from, dated 10th January 1817, par. 65, 88, 104, 105; also letter 31st January 1818, par. 88 to 92, 168, 173; and letter 2d October 1819, par. 202 to 229.—Revenue administration in Malabar from fusly 1221.

Revenue Letter to Fort St. George, 12 Dec. 1821.

Settlement and Revenues of Malabar.

" ing of the land revenue demand for fusly 1224." He then specifies a very plentiful crop and low price of grain, in consequence of which, " those," he says, " who depended entirely upon selling their grain to pay the Govern- " ment revenue may well be supposed to have suffered great difficulty if not " distress. Distress was certainly felt in Malabar, and continues to be felt."

88. On the 12th of May 1812 it was reported to the Governor in Council by Mr. Baber, Judge and Magistrate in North Malabar, that the discontents whence the disturbance in Wynaad had arisen had their origin in the weight of the taxes, " which pressed much harder than cultivators in their insulated " situation could bear: that throughout Malabar there was a great deal of " poverty, and the general cry was for a repeal or modification of the salt " and tobacco monopolies, and a new or more equal assessment."

" Under date 30th June of the same year," say the Board of Revenue, " the Governor in Council transmitted a further extract of a letter from the " Magistrate of North Malabar, representing that the lower orders of the " inhabitants of that zillah were reduced to extreme distress in consequence " of the existing revenue arrangements: that the causes of this poverty might " be traced principally to the total obstruction of many channels of wealth, " especially since the introduction of the monopolies upon timber, tobacco, " and salt, the taxes on spirituous liquors, toddy extractors, stamped paper, " and legal proceedings. In the opinion of Mr. Baber, however, the most " grievous source of complaint was the inequality of the land-tax, which is " represented to be so great that some are not taxed at all, and that the " inequality varies from twenty to one hundred per cent.: that, in conse- " quence, not one man in ten knows what he has to pay on each separate " estate."

89. With regard to the monopolies here complained of, and the taxes additional to the land-rent, the first head of complaint is, that added to the land-rent they constituted a burthen greater than the people were able to bear, and introduced all the evils of over taxation. The proportion which the land-rent bears to those additional burthens may be seen in the following statements:

	Land Revenue.	Additional Revenue.
1224.....	Pagodas 4,87,663	..... Pagodas 2,31,962
1225.....	4,69,909	2,17,263

We cannot forbear perceiving that the greater part of this additional revenue is the product of new taxation; and yet, although you apprehend this new taxation to have operated unfavourably upon the people, you have joined with the Board of Revenue in declaring an opinion, that " there was " no occasion for reducing the monopoly price of salt, in order either to " afford relief to the people or to provide a security against smuggling." If this is meant to include an assertion, that with respect to the total amount of the taxation the people had no occasion for relief, it appears to us an assertion which ought not to have been hazarded in the face of so much evidence, which the information that you then had could not have enabled you to invalidate. If it is not meant to include any assertion with respect to the pressure of taxation on the whole, it is only an assertion with respect to this particular commodity as a proper subject of taxation, and ought not to have been expressed with so much ambiguity.

90. Respecting tobacco, you acknowledge the extensive existence of smuggling, and express a readiness to make sacrifices for preventing that practice. The tobacco which supplies Malabar is raised chiefly in Coimbatore, between which and Malabar are so many roads and passes that smuggling is easy. For securing the monopoly in Malabar a monopoly was also established in Coimbatore, and both were protected by very severe penalties. The monopoly in Coimbatore affected both the grower and the consumer, and had diminished the cultivation, while in preventing smuggling it had totally failed.

91. We find from the report of the Board of Revenue, that it had been represented by the Sudder Dewanny Adawlut in their report of the 9th November 1813, on the authority of the Magistrate of Coimbatore, " that " with

" with respect to the tobacco monopoly, the inhabitants feel their interests " to be essentially different from those of the government, and in the measures " to which they have resorted for evading that monopoly is exhibited an " organized system of fraud." To which the court added, " that the union " of the population of a province to counteract any one measure of Govern- " ment is an evil which, no doubt, it must be desirable to avoid, if it can " be avoided: that the measures of counteraction, where open opposition is " vain, must be founded in deceit, must be supported by every species of " dishonesty, and must lead to the multiplication of crimes."

92. The Board of Revenue themselves remark with great justice, that " the temptation to this smuggling being very great, it is not consistent with " a knowledge of human nature, much less with a knowledge of the character " of the smugglers in Malabar, to expect that any penalties will restrain the " practice." They add, that which has given us pain to learn, " it is hardly " possible to increase the severity of (the actual) imprisonment. Imprison- " ment of delinquents who are inhabitants of Malabar in the jail of Coimbatore " has been shewn to be, in numerous instances, equivalent to a sentence of " death. The same consequences must result from the confinement of the " inhabitants of Coimbatore in the jail of Malabar."

93. As the best mode of obviating the great evils of smuggling, the Board proposed, and you cordially (as you inform us in your letter dated 10th January 1817) sanctioned the proposal, that the monopoly price should be reduced. You also, in the same letter, direct our attention to a Regulation by which the monopoly in Coimbatore was abolished, and new expedients adopted for maintaining it in Malabar. In your letter, however, dated 31st January 1818, we have the mortification to learn, that the smuggling still continued; and if the measures for preventing it from Coimbatore had experienced any success, that " they had on the one hand converted the Moplahs engaged in that " practice into public robbers, and on the other hand, greatly increased the " degree in which smuggling was carried on from Mysore." You have signified your opinion, that unless a reduction of the price can put a stop to such enormous evils, it will be advisable to relinquish the monopoly altogether. The circumstances appear to us to be such, that unless the price is so far reduced that the produce of the monopoly will be inconsiderable, and not worth obtaining at the cost of all the expense and trouble and vexation which it produces, the evils of smuggling will remain: we therefore incline to the opinion, that it would be well to abolish this tax, more especially if such evils are likely to be incurred on account of it as death by imprisonment in the jails. We trust that these cases have duly attracted your attention, and that proper means have been employed to prevent the occurrence of such deplorable events. If Malabar, after remission of this tax, is known to bear, in proportion to its means, a less proportion of the public burthens than other provinces, we have no doubt that the least objectionable mode would be, due regard being had to the nature of landed rights in that district, to follow the general rule of India and take what is necessary from the land.

94. The next subject which has pressed itself upon your attention is the inequality of the land assessment: a source, it seems, of great dissatisfaction to the people, and in every way, a subject of high importance. We have perused with much attention the letter upon this subject of the Board of Revenue addressed to you under date 6th February 1815. They endeavour to lay a foundation for their conclusions in the state of rights, namely, those rights with respect to the land which originally obtained in the country and which still exist.

95. The Board of Revenue declare, that our knowledge with respect to the ancient state of things in Malabar is extremely defective. To us it appears to be so defective, that many things which have been stated and restated as matters of fact are but objects of conjecture: conjecture founded upon hardly any thing to which, with propriety, the term evidence can be applied. The Board remark, that very few, indeed, of our servants have had any knowledge of the language of Malabar. The opinions which the Commissioners in 1793 adopted with respect to the ancient history of the country and the state of rights in the land, appear to have been derived from the Rajahs and other leading

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leading men; and being exceedingly favourable to their interests and contrary to what prevailed in other parts of India, should have been received with great caution and distrust. Among the traditions of the country, with which the endeavour was made to connect these opinions, are notorious, and some of them gross fables: that a certain god, for example, caused the land of Malabar to emerge from the sea, and then bestowed it upon the Brahmins; that the Brahmins lived in a kind of republican society till subdued by a neighbouring Rajah; that this new sovereign having embraced the Mahommedan religion quitted his throne for a pilgrimage to Mecca, and divided the country into several principalities among his principal officers, in which condition it remained till the conquest of Hyder.

96. In this fabulous history the statements regarding rights in the land are the subject of principal importance. Not only was possession, with all that share of the produce which Government did not appropriate, the right of individuals, with power of selling that right and leaving it to others at their death, as in all other parts of India, but it is also affirmed that in Malabar the whole of the produce was the property of the land-owner, and that no portion of it was taken by the Government. In this one circumstance lies the difference between the supposed state of rights in Malabar and the state of them in the rest of India; and that difference is so great, that it ought not to be admitted as a fact without distinct and specific evidence. In the series of reports in which, one after another, the belief of it is repeated, we do not perceive that such evidence has been obtained: on the other hand, we discover a variety of circumstances which lead forcibly to an opposite conclusion. It is stated, that the revenue of the sovereign was derived from demesne lands and certain taxes. We have experience of the difficulty of raising any considerable revenue in India by other taxes than those on the land; we have also experience, that all which the whole of the land in other countries of India could yield, was not a greater revenue than the demands of the sovereign required. The supposed demesne lands of the Rajahs of Malabar must (if they had a revenue in any degree corresponding to that of other Rajahs, and nothing is alleged to make us believe they had less) have been very extensive, and yet there is no trace to be found in this report either of their extent or situation. On these lands must have been cultivators, who enjoyed, probably, as in other parts of India, a perpetual possession so long as they paid the demand of this sovereign. This, however, is exactly the state of things which existed every where in India. It is said that a great part of the lands of Malabar belonged to the pagodas and paid no tax to Government. This also corresponds with what existed in other parts of India. Every where the pagoda lands were exempt from the public assessment. It is stated next, that a great part of the lands were held without paying tax, under the obligation of attending the call of the sovereign with a certain number of troops. This, again, is exactly the same with a species of jaghire which existed in every part of India, and in some places, as among the Mahrattas, appears, under the name of serinjamy, to have prevailed to a very great extent. It was, no doubt, the interest of the landholders in Malabar to persuade their new rulers, the English, if they could, that all the land was holden under jaghires of this description. The wonder is, that they succeeded. One remarkable circumstance is, that they succeeded with respect to the supposed demesne lands of the Rajahs, which surely yielded revenue to Government: yet not even such part is discriminated.

97. The supposed ancient right of the landholders to the entire produce of the soil was altogether disregarded by Hyder and his son, who laid an assessment upon the land, not exempting those of the pagodas. It has been equally disregarded by the Company's Government, who have taken the assessment which was fixed by the officers of Tippoo as the basis of theirs. In this we perceive no injustice; for we cannot have any doubt that here, as in the other countries of India, the rent of land is, and always has been, the principal source from which the expense of Government could be supplied; and we can have no doubt that the least burthensome to the people of India of all modes of receiving supplies, is the direct mode of deriving them from the land. The great point is, that the assessment of the land may not be too high, and consequently affect the means of industry on which the wealth and property of the country depend.

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98. It is your local knowledge which must determine, whether the revenue which is raised in Malabar is, or is not, in its whole amount more than the country ought to bear. If it is not, and if the existing monopolies and duties produce all the evil which there seems evidence to prove that they do produce, we cannot hesitate in concluding that they should be greatly modified, if not entirely relinquished, and the deficit of revenue should be made up from the land. The question about equalizing the assessment will appear to admit of but one solution. If there are certain portions of the land from which the whole of the surplus produce is already taken (and this appears to be the case with a considerable proportion of the land of Malabar), more cannot be taken from these lands. If more is proposed to be taken, they will be left desolate; for no man free from compulsion will cultivate them at a loss. If there are lands from which the fair share of Government is not taken, an additional revenue might be drawn from this source.

99. A view of the subject favourable to the re-modelling the land revenue of Malabar is countenanced by several authorities entitled to great respect. It concurs with the opinion of Mr. Baber, the opinion of the present Collector, Mr. Vaughan, the opinion of the commissioner, Mr. Grœme, and even, as it would appear, with the opinion of the Board of Revenue, who, though they object to a certain time and mode, say "they are not prepared to state as the "unanimous opinion of their Board, that it would not be practicable to devise "means by which the land assessment in Malabar might be better regulated "and placed upon a fairer footing, without infringing on the rights or com- "promising the just claims of individuals." We are aware that the difficulty lies in ascertaining the degree in which, in all the variety of cases, the surplus produce already is, or is not, absorbed by the Government demand. But this is the same difficulty which exists in forming or adjusting the settlement every where. Minute accuracy cannot be attained; but in making the best approximation to it in our power, we shall avoid all material evil, if the surplus produce is, in all cases, made the utmost extent of our demand.

100. In paragraph 168 of your letter dated 31st January 1818, you direct our attention to a report from Sir Thomas Munro respecting the district of Malabar. Sir Thomas, in the beginning of this document, informs you that, in consequence of the supposed diversity in the laws and manners of Malabar to those of other Indian countries, he was induced to proceed from Coimbatore into that province, where his object was to afford himself "an opportunity of "examining on the spot, whether the Regulations (for vesting certain powers "in the heads of villages) could in every point be introduced with advantage "to the country, or if not, what alterations of them would be requisite for "that purpose."

101. With characteristic fairness, Sir Thomas does not leave you to suppose that the sources of his information were any other than imperfect. He states that he was only a month in the country; that he derived his ideas of its ancient and present state from former reports; and with regard to village organization, that he received his information verbally from certain natives. You regarded this information as not sufficiently precise to entitle you to take so important a step as the introduction of the new regulations, and very properly took measures for a more perfect inquiry. The Board of Revenue were inclined to send a member of their own body; but we greatly prefer the expedient which you adopted, of sending a Commissioner under your immediate instructions.

102. It would be premature on our parts, to offer any opinion with respect to the several important objects to which the report of Sir Thomas Munro relates, and which you have pointed out to the Commissioner as the subjects on which you desire information, because on a very small portion of them is that information as yet received. You will also, before this letter can reach you, have the benefit of the experience and judgment of Sir Thomas Munro, on which, in conjunction with the experience and judgment of those united with him in administration, we have the most perfect reliance, and are confident that they will turn to the best advantage the information which may have been received.

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103. It is but justice to Mr. Warden, the late Collector in Malabar, to state that we have carefully perused the letter in which he has addressed to you his remarks on the report of Sir Thomas Munro, certain parts of which, he conceived, might bear an interpretation injurious to himself. With respect to the character and conduct of Mr. Warden, the impression made upon our minds by this address is extremely favourable; and our opinion of his long and arduous services in the revenue administration of Malabar corresponds with that which you have expressed.

104. We have much approbation to bestow upon the promptitude with which Mr. Grœme, the Commissioner, investigated the case of Besseram Sing, the native chiefly employed under Mr. Warden in superintending the business of the Salt department, and against whom an allegation appeared in the report of Sir Thomas Munro. It is true that the Commissioner had only submitted to you an abstract of his examination into this case, without any of the evidence on which his opinion was founded; but his declaration, "that Bisseram Sing "has discharged the important trust confided to him at a critical period, when "the department was beset with a host of villains, with active zeal and "fidelity," and that he appeared "deserving of the liberal reward of Govern-"ment," is very creditable to that individual, respecting whom Sir Thomas Munro (in Mr. Grœme's opinion) would appear to have received erroneous, if not malicious information from the natives whom he examined.

105. Should the detailed report of Mr. Grœme bear out the opinion given of the conduct and character of Bisseram Sing in his report of the 1st. September 1819, we can have no doubt that you will have afforded him that redress which his case would seem to merit.

106. The Board of Revenue having been led to believe that the Commissioner had passed the limits of the discretion allowed him, and had published a proclamation indicating a design (contrary to the declared opinion both of the Board of Revenue and of the Government itself) of proceeding to equalize the assessment, had communicated the same impressions to you; but we are happy to perceive, by the explanations which the Commissioner has furnished, that the ground of apprehension was much less than the Board of Revenue supposed, and that neither has the Government been any way committed with respect to that important question, nor has any alarm been raised among the people.

107. We observe with dissatisfaction, that when you have assumed the existence of any peculiar ownership in the land, as that of Meerassidars or Jelmkars, you afford us little information with regard to the condition of any other class of the agricultural population. In Malabar, the number of occupants who pay the assessment on the land, mortgagees and lessees included, is "estimated by the Collector at 150,000." The number of persons employed in the cultivation must exceed this number, to an extent of which we have no means of forming an accurate judgment.

108. Of the condition of these people we know hardly any thing, and not more with respect to the other descriptions of the population. We are told, indeed, that part of them (an article of very unwelcome intelligence) are held as slaves; that they are attached to the soil and marketable property. You are directed to obtain and to communicate to us all the useful information with respect to this latter class of persons which you possibly can, the treatment to which they are liable, the habits of their masters with respect to them, the kind of life to which they are doomed, the sort of title by which the property of them is claimed, the price which they bear, and more especially the surest and safest means of ultimately effecting their emancipation. We also desire to know, whether these occupants, 150,000 in number, cultivate immediately the whole of the lands by their slaves and hired servants, or whether there is a class of inferior tenants to whom they let or sub-let a portion of their lands. If there is such an inferior class of lessees, you will inform us under what conditions they cultivate, what are their circumstances, and what measures, if any, have been employed for their protection.

EXTRACT

EXTRACT REVENUE LETTER *from* FORT ST. GEORGE,
Dated the 19th February 1822.

77. From the report on the settlement of Malabar for fusly 1230,* it was in the highest degree satisfactory to us to learn that not a single Ryot should have been imprisoned, and not half the usual amount of property distrained for the collection of the Government dues, and that this creditable system of administration should have been attended with a reduction in the amount of outstanding balances at the close of the fusly. We perfectly concurred in an opinion expressed by the Board of Revenue, that it would be most unfair to sell lands on which arrears had accumulated on an abated assessment, but that, where such abatement was acknowledged to be necessary, the present proprietor was entitled to the benefit of it. On the whole, we saw reason to be well satisfied with Mr. Vaughan's administration of the revenues of Malabar.

Revenue Letter from Fort St. George, 19 Feb. 1822.

Settlement and Revenues of Malabar.

EXTRACT REVENUE LETTER *from* FORT ST. GEORGE,
Dated the 8th August 1823.

12. By a reference to our Consultations noted in the margin,† your Honourable Court will obtain full information relative to the progress which has been made, under the direction of Mr. Grœme, late Commissioner in Malabar, in introducing the proposed village establishment and completing the general survey in that province.

Revenue Letter from Fort St. George, 8 Aug. 1823.

15. We expressed our concurrence in the observations of the Board of Revenue‡ upon the settlement of Malabar for fusly 1231, and our hope that the improved revenue establishments which are in the course of being introduced into that province, joined to personal vigilance on the part of the Revenue officers, will tend equally to promote the interests of Government and the prosperity of the people. We particularly concurred with the Board of Revenue in condemning the extent to which the principal Collector had carried the practice of fining his servants, and desired that they would remit such fines as they might consider disproportionate to the faults committed, or generally too severe for the mere purpose of reprehension.

EXTRACT REVENUE LETTER *to* FORT ST. GEORGE,
Dated the 18th May 1825.

Letter from, dated 14th January 1823, par. 42; also letter 8th August 1823, par. 12; and political letter 19th July 1822, par. 19.—Progress of measures for the improvement of the revenue administration of Malabar. Mr. Grœme again deputed as Commissioner, to introduce the reforms which he had suggested.

22. We shall confine our remarks on these paragraphs to the particular measures to which they refer, without going into the vast field of inquiry which is embraced in Mr. Grœme's voluminous report. To this we shall have frequent occasions hereafter to advert.

Revenue Letter to Fort St. George, 18 May 1825.

23. The reasons which are adduced by Mr. Grœme, and in the Minute of your President recorded under date the 16th July 1822, sufficiently establish the propriety of a revision of the assessment, which appears to press with undue severity in a large proportion of cases, and to fall short of what is really due to the Government in others. We are happy to perceive that the measure is regarded with satisfaction by the inhabitants themselves.

24. It was regarded as indispensable by your President, that previously to this undertaking the system of administration in the province should be materially

* Consultations, 7th December, Nos. 9 and 10.

† Ibid., 24th January, Nos. 18 and 19; and 11th March, and 13th, 14th, and 17th June, Nos. 8 and 9.

‡ Ibid., 7th February, Nos. 1 and 2.

Revenue Letter to Fort St. George, 18 May 1825.

Settlement and Revenues of Malabar.

materially improved: and for this purpose it was directed that the country should be divided into villages and districts, with the allotment of a proper establishment of village and district servants, under the direction of an efficient Huzzoor Cutcherry.

25. Mr. Grœme was regarded as peculiarly qualified by his knowledge and experience for carrying these arrangements into effect, and the reasons were satisfactory which induced you again to depute him for that purpose, as Commissioner to the province.

26. We perceive that, under his management, the arrangements deemed preliminary to the revision of the settlement were far advanced towards their completion. Heads of villages, Curnums, and Peons, were appointed in every village, and some progress was made in the survey. In the mean time, remissions were very properly granted, provisionally, in cases of urgency.

27. Under the very large powers which are assigned to the heads of villages, a peculiar necessity will exist for an efficient system of superintendence and control. They are to be village Moonsiffs, that is judges; they are to be heads of police, and they are to be tax-gatherers. It is necessary that we should be very fully informed of the checks which you have provided against the abuses to which these powers are liable.

28. There was a difference of opinion between you and the Commissioner on the question whether the offices in the villages should be hereditary; and the reasons appear to us to be strong, on which you stated your preference of appointments during good behaviour. The compromise, however, under which you at last acceded to the plan of the Commissioner, appears to us unobjectionable, as it leaves to the Government the unfettered power to dismiss an incompetent officer, and to make choice of the fittest person they can find for the vacant place.

29. We feel considerable anxiety for information respecting the revision of the settlement, of which a commencement had not yet been made. The voluminous details in Mr. Grœme's report sufficiently manifest the difficulty of making an approximation to a correct estimate of the value of the lands; and if the estimate is materially incorrect, all the inconveniences arising from inequality of assessment will be repeated, with all the evils, in addition, of an unprofitable change, affecting very deeply the existing state of property.

30. As we doubt not that you are acting in conformity with the recommendation of your President, that "Whatever is to be done should be done "gradually, beginning with what is most necessary and important," we have only to exhort you to profit by your own experience. You will have an opportunity, in the first steps, to perceive what evils are likely to be incurred and what benefits realized, and to adapt your measures to the exigencies of the case.

31. There appears to be in Malabar an intermediate class between the cultivators and the Government, who come nearer to the situation of proprietors of land in England than any intermediate class in any other part of India. The information which we possess respecting this class of persons, their obligations to Government, and their powers over the more numerous classes, whose subsistence is derived from the land, is exceedingly imperfect. Justice requires that such a portion of the rent of the land as this class have by custom enjoyed should be still reserved to them. But the questions which relate to the other descriptions of persons subsisting upon the land are more numerous and more difficult of decision. Are they tenants at will of the former class? or have they, like the Ryots in other parts of India, a fixed interest in the soil? If tenants under such conditions as the superior class may please to impose, what is the sort of treatment which they receive? and if their condition is miserable, what measures can be adopted for its improvement? To these points we particularly desire that your attention should be directed. The progress of the measures which you have in contemplation will bring evidence relating to them frequently before you, and it is of the highest importance that it should not be neglected.

EXTRACT

EXTRACT FORT ST. GEORGE REVENUE CONSULTATIONS,

Dated the 16th July 1822.

THE President records the following minute.

Minute by Sir Thomas Munro.

Settlement and Revenues of Malabar.

MINUTE *by* SIR THOMAS MUNRO.

1. Mr. Grœme's report on Malabar contains ample details on every thing connected with the condition of the people and the various branches of revenue. It contains a great mass of information which will always be useful for future reference. It shews the defects of the present system of assessment, the amendments he proposes, and the mode of carrying them into effect; and it is, on the whole, the fullest and most comprehensive Report, ever received of any province under this Government. The improvements suggested by him in this and in former reports, are too various to be adopted at once. Whatever is to be done must be done gradually, beginning with what is most necessary and important.

2. That which must precede all other improvements, and without which no regularity can be introduced into the internal administration of Malabar, is the division of the country into villages and districts, with the allotment of a proper establishment of village and district servants under the direction of an efficient Huzzoor cutcherry. After the introduction of a well-regulated gradation of Revenue servants, the first improvement to be undertaken by the Collector should be the revision of the assessment upon gardens, and the second should be the revision of the assessment on rice-lands.

3. The main arguments against any alteration of the assessment are, that it would operate as a tax on improvement, and that it would destroy all confidence in the security of property. In some countries, no doubt, these effects would follow a revision of the assessment; but considering the circumstances under which the assessment was originally made, and since occasionally modified in Malabar, I do not think that such effects would attend its revision in that province. It is supposed by the Board of Revenue,* that the inequality of the existing assessment arises "as much from the different degrees of labour "bestowed on the land, as from any original disparity of assessment, and "therefore that any revision of it would be tantamount to a tax on improve-"ment." This opinion, however applicable to most of the provinces under this Government, is not so with regard to Malabar. The rice-lands of that country have for ages past reached that degree of improvement beyond which they cannot be carried, and the landlord's rent has in consequence been ascertained and fixed from a remote period. As the produce cannot be increased by the cultivator or the rent by the landlord, the whole of the inequality must arise from the original disparity of assessment and no part of it from improvement. The original assessment was extremely unequal, and what is a greater evil, it was in many places much too high. The inequality has not grown up gradually, but was created at once, by taking in some cases ten, and in others ninety per cent. of the landlord's rent. This rent furnished a ground work for regulating the public assessment which is very rarely to be found. Had we ascertained its amount and fixed a certain share of it, half or three-fourths, as the Government due, and had there afterwards been complaints of inequality or inability to pay the assessment, we might have been certain that they arose from mismanagement, or some temporary causes which would easily be remedied; but when we take ninety or ninety-five, and sometimes even one hundred per cent. of the proprietor's rent, we annihilate one species of property, his rent as landlord. We reduce him to the necessity of living, like his tenants, on the agricultural profits of such lands as he may have in his own hands, and we leave him no way of retrieving himself, because his land has long since attained its highest point of fertility. In most of the other districts under Madras the reasoning of the Board of Revenue is perfectly just, because in them the Government assessment is regulated not by the landlord's rent, because there is in general no such rent, but by the gross produce obtained by the cultivator from the soil, and as he can increase the produce by many various ways, by manure, by labour, and by irrigation, the rate of assessment to

* Board of Revenue, 5th January 1818.

Minute by Sir Thomas Munro.

Settlement and Revenues of Malabar.

to the produce must every where and every day become more and more unequal, and to attempt to equalize it would often operate as a tax upon industry, and prove extremely vexatious.

4. I can see no reason for believing that the revision of the assessment would destroy confidence in the security of property. It could not have this effect, unless we were to raise the assessment beyond the rates usually considered as the standard rates of the province. But as it is not intended to do this, there can be no cause for alarm, or for supposing that persons who may have purchased land under the Company's Government will regard any increase of assessment upon it from the revision, as a violation of the rights of property and of the faith of Government. These persons could have had no reason to infer from any thing that they had seen or heard, that their own particular assessment was permanent. An assurance had been given, that the assessment on rice-land would not exceed sixty per cent. of the landlord's rent: but this was generally for the whole province; and they must have known from the changes and proceedings which had taken place, that it was always intended to equalize the assessment upon the landlord's rent, and they must have regulated their purchases by the probability of such an event. They had seen a new assessment imposed by Hyder Ally: they had seen it changed by Tippoo Sultaun, more than once by the commissioners, by Major Macleod, by Mr. Rickards, and partially by Mr. Warden and the present collector: they had seen surveys or estimates made by Major Macleod, Mr. Rickards, and Mr. Warden, avowedly for the purpose of equalizing the assessment, and until such an equalization founded upon one or other of their surveys was made, they could have no ground for supposing the assessment to be permanent.

5. The chief reasons in favour of the alteration of the assessment are its inequality, the impossibility in many cases of collecting it, the distraint of property, and the sales of lands necessary for its realization; the unpopularity of this novel measure, and the general wish of the landholders themselves for a revision. It is stated by Mr. Groeme, that if what Mr. Warden says "that "though the existing assessment is light on many estates, it bears heavily on "few or none," were true, he would not think revision necessary; but personal inspection, numerous complaints, the earnest request of the principal people of all the districts which he visited that a revision should take place, and the difficulty of collecting the revenue, convinced him that many individuals suffered from weight of assessment. There cannot be a better reason for revision than very great inequality, more particularly when it has been caused by the unequal imposition of the tax at first, and not by the different degrees of labour bestowed on the land; and when we consider the loose system of accounts which has prevailed in Malabar, the adoption of the assessments by Hyder and Tippoo, by the commissioners, as the standard for the future revenue of the province, without knowing the principles on which they had been framed; the admission by Mr. Rickards of the general accuracy of the accounts of rent delivered by the proprietors, though extremely false: the great errors in the estimate by his successor of the resources and rent of the country, and the hurried manner in which the produce and assessment accounts of Hyder and Tippoo must have been prepared in times of constant disturbance; when we consider all these things, we must perceive that little reliance can be placed upon any statements of the actual condition of the landowners drawn from the present cutcherry accounts, and that the obstinate adherence to an assessment originally extremely unequal, must every year ruin many of the old landowners, but more particularly those of garden-lands.

6. The revision of the rice-lands is not so urgently required as that of the garden, because the rent of rice-land is in general steady through a long period of years. A comparison of old and modern deeds, shews that at the distance of centuries it is often the same. But there are no accounts of the old rent of garden or plantation, because it does not remain for any length of time recorded in deeds. This, of itself, is a sufficient proof, were there no other, that the rents of plantations have always been variable, rising, declining, or disappearing entirely with the produce, and the imposition therefore of a permanent assessment on what is so liable to fluctuation and even annihilation, must frequently be both impracticable and oppressive. The usage of the country has always been for

for the landlord and tenant of the plantation to raise the rent periodically, and to fix it according to the state of the produce, and government ought to do the same. No fairer or safer rule can be adopted. There is no danger that industry would be discouraged, or property in plantations rendered insecure, by fixing the government assessment at a declared proportion of the rents, and raising the rent at intervals of not less than twelve years. The custom of raising plantations and not rising rice-land rent among the inhabitants, is no doubt founded upon experience having taught them that the distinction is both useful and necessary.

7. It has been supposed by the Collectors, that it is better not to make any revision, that the country is improving, that the occasional sales of land is rather an indication of individual failures than of any decline of the public resources, and that when offers are not made for lands exposed to sale on account of balances they should be purchased on the public account. This is a measure to which Government ought never to resort in Malabar. It ought either to lower the assessment or to remit the balance. The want of a purchaser is of itself a pretty plain proof that the assessment is too high: but could purchasers always be found, and could every arrear be realized in this way, I should neither think it any sign of the prosperity of the country, or any argument for supporting our revenue by an innovation so unpopular as the sale of land. It appears that though it has only been recently introduced, and was at first very trifling, it increases rapidly. From 1220 to 1227, in order to satisfy public balances, 1225 rice-fields and gardens, besides personal property, were sold; and in 1229, in one single talook, 1330 plantations and rice-fields were sold. The sales of lands for arrears, besides occasioning the ruin of the proprietors, are productive of other evil consequences. The best parts are sold first; the worst last; and as the tax is not equally apportioned according to the produce, that which was before too high on the whole land is now still higher on particular parts. Unequal assessment is continued and increased, and what may be regarded as a serious evil, much of the land sold is transferred from the possession of Nairs to that of Moplas, the worst race in Malabar and the most hostile to our dominion. By selling the land we often destroy the landlord. It is no proof of his not being over-assessed that another buys it: a purchaser may be found as long as there is a rupee of rent. If the landowner who formerly had a clear rent of a hundred rupees, has now from over-assessment, or some other cause, only five or ten rupees, he can no longer maintain his family and must sell his land. The over-assessment is no loss to the purchaser, he pays only for what is left. The rent is still paid, but a valuable link in society, the landlord, is gone.

8. If we look merely to revenue, it is not essential to its realization that we should have a body of landholders in Malabar. The present, and even a much greater revenue might be drawn from the profit of the cultivators; but the preservation and the independence of the great body of landlords, though not necessary for the purpose of securing our revenue, is essential to the attainment of the higher objects of good Government and the future improvement of the people. Mr. Grœme has taken a liberal and judicious view of the subject. He says that, by leaving a rent to landlords, "a class will then be "formed of men, whose ideas not being exclusively confined to the tillage of "the ground or to original occupations, are possessed of education to qualify "them to be intelligent arbitrators in disputes, and able Revenue and public "officers of Government. It is by the means of such men alone that any "general improvement in knowledge, in morals, and religion, can be brought "about." In order, however, to preserve so useful a class of men as the landlords, it is necessary to leave them a rent, and to raise our assessment for this purpose and lower it where too high.

9. Mr. Græme has shewn, that the estimates of the produce and the landlord's rent of Malabar by former Collectors were erroneous. In an abstract transmitted by the Collector to the Board of Revenue,* he made the landlord's rent amount to Punahs 1,24,29,363, and the Government revenue on this rent, at six-tenths of the amount, Rupees 10,65,373. But by taking in

* 16th June 1813.

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in some districts, one measure in place of another, and in others a smaller in place of a larger measure of the same denomination, the Collector over-rated the Government revenue more than fifty per cent. This excess, however, is partly corrected by another error in taking too low a price. The price he assumes is Rupees 14. 1. 14½ in place of Rupees 19. 9. 4¼, which Mr. Grœme states to be the proper one, and which if applied would raise the value of the landlord's rent, but leave it still thirty-four per cent. below the Collector's abstract. Mr. Grœme shews, also, that the same abstract contains very considerable errors in the estimate of plantation rent, and that it cannot be received as an authority for judging of the real amount of either the rent of rice or plantation land. Mr. Grœme then states the principles on which he calculates the amount of the landlord's rent, and the share of it which ought to form the Government revenue. He estimates, from information from many different sources, that the share of the rent which remains to the landlords, after paying the Government revenue, varies in different districts from twenty to thirty and thirty-five per cent. He finds, by calculating these rates at the selling prices and adding the amount of the several districts together, the total rent is .....Rupees 14,33,700 3 3¾

Of which the Government share at six-tenths is	8,60,220	2	3
Which is below the present revenue	2,11,607	2	5½

But he recommends as being nearer to the estimated rent of Mr. Rickards, that the Government share should be six and a half instead of six-tenths, which will make the Government revenue .....Rupees 9,31,905 2 19

Or thirteen per cent. less than the present revenue	1,39,922	1	8 9½

It may be thought that the six and a half per cent. now proposed is a higher assessment than the six per cent. proclaimed to the inhabitants in 1805, under the sanction of Government; but it is actually less, because the rent assumed by Mr. Rickards was not the real rent, but one formed by "deducting the "seed, and an equal quantity for expenses of cultivation, and one-third of "the remainder for the cultivator, from the gross produce." As the allowance made here for cultivation is too low, the estimated is consequently higher than the actual rent, and the taking six and a half in place of six-tenths as the Government share, will merely make the amount of that share correspond with what it would have been according to Mr. Rickards's calculation.

10. Mr. Grœme has taken great pains in framing a rule for the revision of plantation revenue. The best principle would be that of a certain share of the rent, if the rent could be easily ascertained; but unfortunately this cannot be done, because the rent of plantation is constantly fluctuating, and Mr. Grœme is therefore obliged to adopt another, which he explains at full length, and which appears to be as free from objection as any that can be found. His plan is in substance as follows. He takes the whole number of trees, according to the accounts delivered by the owners themselves in 1805-6. He makes additions of young and deductions of old trees for the interval of time. He deducts all young trees not yet bearing. He takes the produce of all the remaining trees according to the owner's accounts of 1805-6. He calculates the value of the produce by what he has ascertained to be the average price of each district. He estimates the Government share generally, according to the custom of the country, at one-third of the gross produce, but in some districts a little higher, where it is so by usage. From these calculations he finds the average Government assessment to be on each

Cocoa-nut tree.....	Rupees 0	0	$21\frac{11}{16}$
Auka.....	0	0	$6\frac{15}{16}$
Jack	0	0	$28\frac{11}{16}$

After establishing these rates, he allows the owners of plantations to cut down whatever old trees cannot pay and to receive a proportionate remission. He thinks the rates so light, that almost every tree, however old, will be able to pay them; but he estimates that if even twenty per cent. of the old trees are cut down, the revenue of Government from the whole province will be reduced only about Rupees 31,000 below its present amount.

11. It

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11. It is undoubtedly a defective principle of taxation which induces a man to cut down a tree. Though it did not produce the full tax it produced something, or it would not have been left standing, and that something is now lost. Some method might perhaps be found in practice, of making such a remission for old trees as would save them from being prematurely cast down, without exposing the revenue to any material loss. As we must, at all events, count the trees, it would not be much additional labour to ascertain what number of old trees the owner proposed to cut down: To examine whether only a part or the whole could not bear the tax, and to make a proportionate remission, leaving them standing. If this cannot be done without being liable to too much abuse, we must be content to sacrifice a part of the old trees. The injury will not be great, and will soon be counterbalanced by increase of produce, because the relief which the owner will derive from the remission on his old trees will enable him the more easily to replace them with a greater number of young trees.

12. The result, with regard to the revenue, of the proposed provisions would be as follows.

	Present Revenue.	Future Revenue.	Decrease.
	Rupees.	*Rupees.*	*Rupees.*
Low rice land.....	10,71,828 0 $8\frac{1}{2}$	9,31,905 2 19	1,39,922 1 $89\frac{1}{2}$
Upland rice, and oil, &c...	21,887 1 $62\frac{1}{2}$	21,887 1 $62\frac{1}{2}$	—
Plantation	4,26,201 3 $48\frac{3}{4}$	3,94,503 2 24	31,698 1 $24\frac{3}{4}$
	15,19,917 1 $19\frac{3}{4}$	13,48,296 2 $5\frac{1}{2}$	1,71,620 3 $14\frac{1}{4}$
But if we restore the pepper tax..... Rupees			1,20,000 0 0
The decrease of revenue would not exceed..... Rupees			51,620 3 $14\frac{1}{4}$

Mr. Græme thinks an export custom revenue so much preferable to a land revenue on pepper, that he recommends a trial of it, at an increased rate, so as to make up for an export duty a sum of Rupees 1,20,000 for land revenue abolished. He states, however, that it is liable to strong objection, from the inducement it would offer to smuggling. But there is a difficulty which he does not notice, the act of Parliament which prevents the imposition of new duties. The export duty required to make up the sum proposed would be twenty-seven per cent. If the land-tax were derived, it should, in Mr. Græme's opinion, be fixed at one-fourth of the gross produce, and would at this rate yield Rupees 1,20,000. He thinks that the quantity might be fixed at 6,000 candies, and the price at 80 rupees per candy, both of which are lower than the average of late years. From 1812 to 1817, the average export by land and sea, has been Candies 6,712. 13. 2. $\frac{2}{16}$, which at the tariff rates of Rupees 94. 1. 22, $\frac{131}{16}$, gives Rupees 6,33,051. 1. 18, on which the land revenue is only 20. $\frac{14}{16}$, per cent. Mr. Græme proposes that one-fourth of the gross produce shall be the share of Government, and that whenever the one-fourth at the tariff rate of the day shall exceed Rupees 1.20,000, the excess shall be remitted to the owners of the plantations.

13. Should it be found advisable hereafter to revert to a land tax on pepper, I am persuaded that it will not meet with any opposition from the land owners, and that it will be established with as little difficulty as the tax on any other kind of plantation. But the considerations of the pepper tax, the tobacco and timber monopolies, and even of the revision of rice land tax, may be deferred for the present. The points which demand immediate attention are those already noticed in the second paragraph,* namely, the establishment of a proper gradation of revenue servants, the division of the country into districts

* Report of Mr. Græme, 16th June 1821.

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districts or tehsildaries and villages, and the revision of the rent of plantations. These arrangements cannot be carried into effect, unless by a person well-acquainted with the revenue and with the people of Malabar. The present Collector has had long experience, and might, had no change been contemplated, have answered very well to conduct the existing system; but from his having been long habituated to loose and defective accounts, from his want of confidence in the people, from his disinclination to the intended change, and from other circumstances, I am satisfied that he could not, with any hope of success, be chosen as the instrument for the introduction of the new system.* The person best qualified for this purpose is Mr. Grœme, by whom it has been proposed and supported by so many facts drawn from an accurate knowledge of the state of the country. By selecting him, we shall lose for a time the benefit of his services in the Sudder Adawlut; but this ought to give way to the higher consideration of the interests of a whole province, which are essentially concerned in the establishment of a system of internal order, which shall render it more easy than at present to learn the actual condition of the people and to remove any cause of real grievance. I have, therefore, no difficulty in recommending, that Mr. Grœme be sent back as Commissioner to Malabar, to carry into effect the measures passed, and that, in order the better to facilitate his progress, he be authorized to assume the immediate revenue management of any one or more districts whenever he may deem it advisable.

As he will probably be absent nearly a whole year, I propose that Mr. George Gowan be appointed to act in his room at the Sudder Adawlut.

[Without date.] (Signed) THOS. MUNRO.

EXTRACT REVENUE LETTER *from* FORT ST. GEORGE,

Dated the 21st June 1822.

Revenue Letter from Fort St. George, 21 June 1822.

Surveys.

60. The Board of Revenue having submitted a report on the extent to which the survey classification and assessment of the lands have been completed in each district,† our President took that occasion to record a minute on the subject, and we adopted the sentiments expressed by him, and caused instructions corresponding thereto to be furnished to the Board of Revenue.

61. It appeared that only a few of the districts had been regularly surveyed; that in some nothing had been done; that in others surveys of detached parts had been made, and that different standards of measurement had been adopted in different districts, and sometimes even in the same district.

62. The main objects of a survey, we observed, are to record the exact quantity and description of all the land in every village; to ascertain the tenures and rights of the occupants or owners as well as the rights of Government; to fix limits, and by removing doubts to obviate disputes respecting them; to establish mutual confidence between the Ryots and the Government, by shewing each what belongs to it; to ascertain the grounds of the assessment, not for the purpose of increasing the amount, but rather for that of enabling Government to avoid over-taxation, and, in short, to make what is now vague and fluctuating, definite and permanent. But such a survey as will answer these ends cannot be made by every Collector: it requires a practical knowledge of details, which is never acquired in districts permanently settled, and not often in those under long leases. It will, therefore, be advisable to proceed cautiously; to undertake the survey at present only in the few districts in which Collectors may be found capable of conducting it, and to extend it to others hereafter, whenever it may appear practicable. To attempt to introduce it every where immediately, would only be an useless waste of money and labour.

63. A

* Report, paragraph 142; Mr. Grœme to Government.

† Consultations, 14th May, Nos. 1 to 3; and 17th May. Nos. 30 to 32.

Revenue Letter from Fort St. George, 21 June 1822.

Surveys.

63. A survey has been begun in Chingleput, and one is now making of the lands not included in former surveys of the northern and southern divisions of Arcot. A revision of the assessment is making in North Arcot, and is likewise required in Salem. The completion of the operation in these districts will probably be nearly as much as can be undertaken at present; but if the Revenue Board could conveniently extend the survey to any other districts, we desired it should be done.

64. The observations of the Board of Revenue on the expediency of using the acre as the general standard in all accounts of measurement transmitted to the Presidency, we remarked, were perfectly just. Without some general standard, no correct idea can be formed of the assessment of any district, nor can any comparison be made between that of different districts. The advantages of such a standard are so many, and the objections to it so few and trifling, that we ought to adopt the acre as the scale of measure, not only in the English accounts but in all the native village accounts. The measures employed in different districts, and even in diffeent villages in the same district, often differ as much from each other as from the acre. As no scale will answer for all districts, and still less for all villages, it makes no difference to the people whether the one adopted be the acre or any other: they soon discover in what proportion it is greater or less than their own. In a very few weeks the inhabitants of the Ceded Districts became acquainted with the acre and introduced it into their language. The beegah, in the same manner, is still in use over extensive provinces where it was originally unknown.

65. The sentiments expressed by the Board of Revenue, regarding the impossibility of regulating the assessment by the varying fertility of the land, ought, we observed, to be particularly attended to by the local officers. The rent which the assessment is intended to fix is that of Government, not that of the Ryot and his tenant. The Government rent should be that which is produced by the ordinary degree of cultivation in ordinary seasons, what the Ryot may easily pay, without any labour or expense beyond what is usually employed. Whatever increase of produce may be derived from extra labour or expense should be his own; the assessment ought not to rise with it.

66. In fixing the assessment of the lands of any village, the safest guide is the actual produce and collections during a long course of former years. Even when these have been ascertained, it is sometimes necessary to make some allowance for the kind of Ryot by whom particular lands may have been held, because in villages where each Ryot holds for himself, unconnected with the rest, the principal Ryots often contrive to hold their lands at a lower rate than the inferior Ryot.

67. The want of a regular survey, we remarked, does not in any way hinder the introduction of a ryotwar settlement, when there are no other circumstances to prevent it, because the village accounts always exhibit the detail of the lands, their distribution among the Ryots, their rent, and the extent of the several fields or shares, either founded on estimate or on some ancient measurement; and from such accounts it has long been the custom in most parts of India to make the ryotwar settlement.

EXTRACT FORT ST. GEORGE REVENUE CONSULTATIONS,

Dated the 14th May 1822.

The President's Minute, making observations on the progress reported to have been made in the surveys of the different districts; on the use of surveys; on the mode of executing them in certain respects; on the mode of acting on them when executed, and on the propriety of completing them gradually.

Minute by Sir Thomas Munro, 10 May 1822.

THE President records the following minute.

MINUTE BY SIR THOMAS MUNRO.

The answers by the Collectors to the queries of the Board of Revenue which accompanied the letter of that Board to Government, dated the 18th April, give a summary view of the state of the survey in the several districts under this Presidency. It appears from the summary, that only a few of the districts have been regularly surveyed; that in some nothing has

Minute by Sir Thomas Munro, 10 May 1822.

has been done; that in others, surveys of detached parts have been made; and that different standards of measurement have been adopted in different districts, and sometimes even in the same district.

Surveys.

The main objects of a survey are to record the exact quantity and description of all the land in every village; to ascertain the tenures and rights of the occupants or owners, as well as the right of Government; to fix limits, and by removing doubts to obviate disputes respecting them; to establish mutual confidence between the Ryots and the Government, by shewing each what belongs to it; to ascertain the grounds of the assessment, not for the purpose of increasing the amount, but rather for that of enabling Government to avoid over-taxation; and, in short, to make what is now vague and fluctuating, definite and permanent.

But such a survey as will answer these ends cannot be made by every Collector. It requires a practical knowledge of details which is never required in districts permanently settled, and not often in those under long leases. It will, therefore, be advisable to proceed cautiously, to undertake the survey at present only in the few districts in which Collectors may be found capable of conducting it, and to extend it to others hereafter whenever it may appear practicable. To attempt to introduce it everywhere immediately, would only be an useless waste of money and labour.

A survey has been begun in Chingleput, and one is now making of the lands not included in former surveys of the northern and southern divisions of Arcot. A revision of the assessment is making in North Arcot and is likewise required in Salem. The completion of the operations in these districts will probably be nearly as much as can be undertaken at present; but if the Board of Revenue can conveniently extend the survey to any other district it may be done.

The observations of that Board on the expediency of using the acre as the general standard in all accounts of measurement transmitted to the Presidency, are perfectly just. Without some general standard no correct idea can be formed of the assessment of any district, nor can any comparison be made between that of different districts. The advantages of such a standard are so many, and the objections to it so few and trifling, that I am satisfied that we ought to adopt the acre as the scale of measure, not only in the English accounts, but in all the native village accounts. The measures employed in different districts, and even in different villages in the same district, often differ as much from each other as from the acre. As no one scale will answer for all districts, and still less for all villages, it makes no difference to the people whether the one adopted be the acre or any other: they soon discover in what proportion it is greater or less than their own. In a very few weeks the inhabitants of the Ceded Districts became acquainted with the acre, and introduced it into their language. The beegah, in the same manner, is still in use over extensive provinces where it was originally unknown.

The sentiments expressed by the Board of Revenue regarding the impossibility of regulating the assessment by the varying fertility of the land, are what ought to be particularly attended to by the local officers. The rent which the assessment is intended to fix is that of Government, not that of the Ryot and his tenant. The Government rent should be that which is produced by the ordinary degree of cultivation in ordinary seasons, what the Ryot may easily pay without any labour or expense beyond what is usually employed. Whatever increase of produce may be derived from extra labour or expense should be his own; the assessment ought not to rise with it.

In fixing the assessment of the lands of any village, the safest guide is the actual produce and collections during a long course of former years. Even when these have been ascertained, it is sometimes necessary to make some allowance of the kind of Ryot by whom particular lands have been held, because in villages when each Ryot holds for himself is connected with the rest, the principal Ryots often contrive to hold their lands at a lower rate than the inferior Ryots.

(Sic orig.)

The want of a regular survey does not in any way hinder the introduction of a ryotwar settlement, when there are no other circumstances to prevent it; because

Minute of Sir Thomas Munro, 10 May 1822.

Surveys.

because the village accounts always exhibit the detail of the lands, their distribution among the Ryots, their rent, and the extent of the several fields or shares, either founded on estimate or on some ancient measurement, and from such accounts it has long been the custom in most parts of India to make the ryotwar settlement.

The circular letter proposed by the Board of Revenue seems to me to be calculated to answer the purposes for which it is intended.

Fort St. George,
10th May 1822.

(Signed) THOMAS MUNRO.

EXTRACT REVENUE LETTER *from* FORT ST. GEORGE,
Dated the 14*th January* 1823.

Revenue Letter from Fort St. George, 14 Jan. 1823.

55. We have sanctioned the estimated expense of completing the survey of the southern division of Arcot, amounting to Rupees 27,908. 11. 12.*

EXTRACT REVENUE LETTER *from* FORT ST. GEORGE,
Dated the 8*th August* 1823.

Revenue Letter from Fort St. George, 8 Aug. 1823.

31. We expressed our approbation of the manner in which the survey of one of the talooks of the zillah of Chingleput had been executed, and on such points as seemed to require it, we furnished instructions relative to the principles of the future settlement of that district.†

EXTRACT REVENUE LETTER *to* FORT ST. GEORGE,
Dated the 18*th August* 1824.

Revenue Letter to Fort St. George, 18 Aug. 1824.

Letter from, dated 12th October 1821, par. 36.—Plans and statements transmitted of the survey of a particular village in the zillah of Chingleput.

119. This survey was undertaken in consequence of a desire on the part of the Board of Revenue of possessing, preparatory to the general introduction of the ryotwar system, "detailed information on certain points con-
"nected with the measurement, classification, and assess-
"ment of lands." The information exhibited is exceedingly minute, and it would, no doubt, be highly useful to possess a similar account of every village.

The labour required, however, appears to render that an object altogether impracticable, as the present specimen employed an active Surveyor for a period of upwards of one year and eight months. We agree, at the same time, with the Board of Revenue, that the putcut plan of ryotwar settlements obviates to a great degree the demand for those very minute details; and the objects of primary importance are, so to estimate the value of what belongs to each cultivator (its limits being duly ascertained), that he shall not be overburthened in paying the demand of Government, and that Government, on the other hand, shall not be to any material extent defrauded of what it has a right to receive.

EXTRACT

* Consultations, 4th October, Nos. 5 and 6.

† Ibid., 9th May, Nos. 5 and 6.

EXTRACT REVENUE LETTER *to* FORT ST. GEORGE,
Dated the 29th September 1824.

Letter from, dated 21st June 1822, par. 60 to 67; also letter 14th January 1823, par. 55.—State of the Revenue surveys, instructions for their gradual performance, and the estimated expense (Rupees 27,908) for the southern division of Arcot sanctioned.

Revenue Letter to Fort St. George, 29 Sept. 1824.

Surveys.

119. We have little to add supplementary to the general views presented in your President's minute, which are decidedly those by which it is proper that you should be guided.

120. Of the two objects, that which relates to the ascertainment of the quantities and qualities of the lands of each village may be accomplished without any material difficulty; for though we do not see that you possess the means of a very accurate classification of the lands, yet upon the putcut system, with the rule of moderate assessment and freedom from compulsory cultivation, we apprehend little practical evil.

121. With respect to the other object, that of ascertaining and determining rights, inaccuracy is of much more serious consequence; and we cannot but fear, that with the only means of inquiry which you have it in contemplation to employ, inaccuracy to a great extent cannot be avoided. You observe, that such a service cannot be performed by every Collector; and therefore you, with great propriety, propose that the work shall not be done with more expedition than the number of Collectors in whom you can confide may allow. Our doubt is, whether, with the other duties which press upon a Collector, so great a responsibility can in any case be safely imposed upon him. He is, in effect, required to determine what is, and what is not, the property of almost every individual within his district. If this is done without due security for obtaining all the evidence which bears upon each case, and for estimating it justly, there can be no doubt that inaccuracy will be frequent, and in every such case injustice will be done. We are extremely anxious to learn from you more fully, what are the securities which you mean to employ against this danger, and what remedy exists for inaccuracy where it has in any case been incurred. We need not press upon you the duty of taking this subject into your most serious consideration, and the necessity of not resting satisfied till you have established means of sufficient efficacy for the attainment of so important an end.

EXTRACT REVENUE LETTER *to* FORT ST. GEORGE,
Dated the 18*th May* 1825.

Letter from, dated 14th January 1823, par. 31.—Survey of one of the talooks of the zillah of Chingleput, and principles laid down for the future settlement of that district.

Revenue Letter to Fort St. George, 18 May 1825.

102. We are highly satisfied with the proceedings of the Collector and the Board of Revenue in regard to these subjects. The observations of the Board, in paragraph 42 of their letter dated 14th April 1823, appear exactly to meet the expediency of the case. "The "proposed mode of classing and assessing the garden lands as nunjah and "punjah is proper; but the Board are of opinion, 'that after this has been "done the cultivation should be left perfectly free, and that no additional tax "should be levied according to the description of garden produce which may "be reared. The imposition of such tax is at variance with the principles of "the proposed settlement, and in the case in question would press most "heavily on the cultivators; for the rates of teerwah intended to be levied "appear not only to be very high, but it is stated they are to be collected only "from punjah lands, in which garden produce may be cultivated. Now it "is obvious, that in order to render punjah land capable of yielding this kind "of produce, it must require considerable additional labour and expense, and "the profit arising therefrom should go to the cultivator instead of being "absorbed by a high additional tax.'"

103. We have, therefore, to call your attention to the rules contained in the thirty-ninth paragraph of the Board's report for regulating the general assessment of the district, which appear to us to be in some respects inconsistent with the principle which, in regulating the assessment on garden-lands, secures

to

to the Cultivator the full advantage of the profits derived from the additional labour and expense bestowed by him on his cultivation.

Revenue Letter to Fort St. George, 18 May 1825.

Surveys.

104. Where the contumacy of the Meerassidars has made it necessary to transfer to others the cultivation of their lands, "it is understood," say the Board of Revenue, "that by the common law of some parts of India, the "Meerassidar who has thus been dispossessed does not entirely forfeit his "rights, and that he or his descendants, to the fourth generation, can claim "possession of the land, and should be assisted in recovering it. This, how-"ever, appears to be contrary to every principle of good government; and it "seems to be highly unjust, that persons who, from negligence or contumacy, "have not paid the fair rent, should after such a lapse of time be allowed to "take possession, and turn out those who have been for many years cultivating "and paying the rent with regularity, and may also have expended con-"siderable sums of their own money in the improvement of the land, in the "possession of which they consider themselves to be secure. All claims of "this nature should be settled by punchayet, according to the ancient custom "of the country; and the first duty of the Collector is, as the Board have "already observed, to provide for the security of the public revenue, by "arranging for the cultivation being duly carried on and extended wherever "it may be practicable."

"The justice and necessity of this will become the more obvious, when it is "recollected that Government bear a large portion of the real charges of cul-"tivation; for such must be reckoned the interests of the sums of money sunk in "the construction of large works for irrigation, and the annual expenditure for "keeping the tanks in a state of repair, and for clearing out the nullahs and "water-courses. If these disbursements were not made, large tracts of "country now cultivated with a wet crop would yield only a dry one; and "although the profits, both of the Government and of the inhabitants, would "be reduced, still the charges for cultivation of the latter would continue, "although perhaps to a less extent. The charges for providing for the wet "cultivation, are, therefore, borne almost exclusively by the Government, who "have, in fact, a joint interest in it with the inhabitants, and have con-"sequently an undoubted right to see that it is diligently carried on and "extended as much as possible."

105. There is a great weight in these observations; and though we approve the attention you have directed to be paid to the rights of the Meerassidars, so great a point of public utility should not be sacrificed to any claim of right not resting on substantial evidence. And even where the right may be established, it seems to us much better that compensation should in each instance be granted for it, than that it should be allowed to exist as a permanent check to the improvement and prosperity of the country.

EXTRACT REVENUE LETTER *from* FORT ST. GEORGE, *Dated the 6th July* 1821.

87. At our Consultation of the 23d of February last,* we had under our consideration an extract of the proceedings of the Board of Revenue, with respect to the legislative provisions which they considered necessary for the protection of the Ryots against extortion and oppression of the Government, against the embezzlements of Revenue servants and others acting in that capacity, and also to other points connected with these objects. For detailed information on the subject we beg leave to refer your Honourable Court to that document, stating our own general concurrence in the sentiments of the Board of Revenue. We desired that the Board for preparing regulations would, in communication with that Board, put the suggestions they had offered into the form of one or more Regulations, and submit them in that form for our final consideration.

Revenue Letter from Fort St. George, 6 July 1821.

Protection of the Ryots.

EXTRACT

* Consultations, 23d February 1821; Nos. 23 and 24.

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EXTRACT *from the Proceedings of the Board of Revenue, under date the 27th November* 1820.

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THE Board proceed to take into consideration a letter from the Collector of Bellary,* reporting the progress he has made in reducing the assessments in his district, and urgently soliciting that he may be vested with adequate powers to protect the Ryots from the exactions to which they are now subject, and to punish bribery and corruption amongst his servants.

2. Without such powers, the Collector states, there is too much reason to fear that a large proportion of what is remitted by Government will be collected from the Ryots, both by the servants of the Cutcherry and those of the villages.

3. The draft of a Regulation for the remedy of this great evil, and embracing other subjects intimately connected with it, was remitted to Government on the 11th December 1815, but no orders have yet been passed upon that communication.

4. Strong additional proofs, however, of the pressing necessity which exists for having recourse to measures somewhat similar to those therein mentioned, have since been afforded, by the result of the inquiries into the Revenue administration of Salem.

5. The Board, therefore, take this opportunity of again soliciting the attention of Government to this most important subject; and they proceed to offer such further observations as a more mature consideration of it has suggested, and to give a sketch of such legislative enactments as, in their judgment, are necessary to be framed for the more effectual protection of the Ryots, the security of the Revenue, the speedy adjustment of disputes regarding the right to land and crops and the distribution of water, and the punishment of delinquency on the part of the native Revenue servants.

6. The Board are assured, not only from the reports from officers deputed to inquire into complaints in the provinces, but from other unquestionable sources of information, that the great body of the Ryots is not in that state of ease and security in which the justice and policy of the British Government mean to place them. In general, the Ryots submit to oppression and pay what is demanded from them by any person in power, rather than have recourse to the tedious, expensive, and uncertain process of a law-suit. The cases in which they are sufferers are so numerous, various, intricate, and technical; they and their witnesses are so far from the seats of the Courts of Judicature; delays are so ruinous to them; they are so poor, so averse to forms, new institutions, and intricate modes of procedure; they are so timid and so simple a race, that it is necessary for the Government to endeavour to protect them by a summary and efficacious judicial process; and it is evident that the officer entrusted with the general government of the province, as having the greatest and most immediate interest in the welfare of those under his government, and as the only officer having a free and full intercourse with them, should be vested with the duty of conducting these summary proceedings. It is necessary, therefore, in the opinion of the Board, to provide by Regulation, first, for the protection of the Ryots, the great object of all our provincial institutions, and indeed of civil government in this country, but one of most difficult attainment; and for that purpose, 1st. that the Collector or other officer entrusted with the general government of a province, his assistants when he delegates his authority to them, and the native officers acting by his orders, should have primary and summary jurisdiction in all disputes between Zemindars and their under farmers and Ryots, regarding rates of assessment, occupancy of land, and payment of revenue, and that they should hold a revenue court for the investigation and settlement, in the first instance, of such disputes.

7. Custom or especial agreement should regulate the demand of the Zemindar against the Ryot. The Zemindar should not eject the Ryot from his land, unless

* From the Collector of Bellary, 2d in Consultation, 9th Nov. 1820.

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unless the Ryot may refuse to agree to pay the usual or stipulated rent, or warum, as soon after the beginning of the season for settling for the cultivation of the year as may be reasonable and customary; nor should the Zemindar demand more than the customary or stipulated warum or rent.

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8. Collectors should be permitted to refer such disputes to punchayets. The award of the punchayet to be final, provided both parties had previously agreed to abide by their award.

9. Collectors might also refer such disputes to Tehsildars and other officers acting under them, and to district Moonsifs, who should proceed in the summary manner now directed, and make their report to the Collector, who should decide on their reports, or on such other information as may seem advisable.

10. Collectors to adjudge such damages and costs as may seem reasonable, and be empowered to impose such fines and penalties as the regular courts would be empowered to levy in similar cases of non-attendance, contempt, litigiousness, and oppression, if the suits had been tried before them.

11. The decisions of Collectors to be immediately enforced by the process laid down in the Regulations for enforcing the process of the courts, and such decisions to stand until they may be reversed by a decree of court; but in all cases, excepting in decisions on the award of a punchayet, an appeal to be open from the decision of the Collector to the proper court in which the suit, from its amount and locality, may be triable, provided the petition of appeal is presented to the court within a reasonable period after the delivery of the Collector's decision. It may also be necessary to limit the right of appeal from the decision of the Collector to sums above ten, fifteen, or twenty rupees, as may seem reasonable.

12. These suits being summary, the summons to parties and witnesses, and other proceedings and examinations, might be verbal, but may be recorded at the Collector's discretion; but in all cases the Collector should record the names of the parties, the abstract of the suit and decision and its date: and in cases which it is probable may be appealed, the whole of such proceedings as may be taken should be recorded, as such proceedings are usually recorded in the cutcherry in the native language, and proceedings so recorded should be received as good evidence in the courts; nor should objections to such proceedings, on the mere ground of informality, be admitted. It is not necessary to use stamped paper, and any friends of the parties duly authorized may act as their Vakeels.

13. The Collector might be empowered and enjoined to keep Ryots or their sureties, against whom there may be a demand for arrears, whether due to the Circar or to the Zemindar, under Peons or in the cutcherry, according to the custom of the country, for a reasonable period; and then if they should wish to return to their village, in order to find means to liquidate the demand, within a reasonable period to be fixed by the Collector, to permit them to do so. If they should at the expiration of the period fixed, fail to liquidate the demand, the Collector to be empowered to send for them again and keep them under the same restraint for a further reasonable period: nor ought the Collector to proceed himself when the arrear may be due immediately to the Circar, nor empower the Zemindar, when the arrear may be due to the Zemindar, to send the defaulter to the common jail, except in cases of contumacy, where it may be absolutely necessary for the sake of example, and in such cases the Collector should report the circumstances to the Board of Revenue. The distraint and sale of property, and the imprisonment of the Ryots in the common jail for arrears of revenue, as they have been practised in many places, are severe measures, unknown in the country before the enactment of the present Regulations; and as it is understood from good authority that the character of the Ryots has been degraded, their customs and comforts invaded, and their means of cultivating and paying the public revenue diminished by the frequent recurrence to those measures, particularly by the new Mootahdars in the Baramahl, and other revenue farmers in other places, the Board are of opinion that they should never be resorted to, except in cases of contumacy, which where Ryots are concerned will hardly ever occur when the demand is fair.

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14. When Zemindars may distrain for rent, they should give notice to the Collector before the distrained property can be sold; and the Collector should take care, either by deputing some of his native officers to attend, or by such other measures as may be equitable and efficacious, that the distrained property be fairly sold, so as to produce its full value. No commission for the sale of distrained property to act without a sunnud from the Collector. The Collector might appoint the district Moonsifs or Tehsildars, or other native officers or other respectable natives, Commissioners, either generally or for the special case. It has been proposed and indeed ordered by the Honourable the Court of Directors, that the Zemindars shall not be permitted to sell distrained property without due notice previously given to the Collector. It appears to the Board to be expedient that this proposition should be adopted to its full extent, and the imprisonment of Ryots for arrears in the common jail should be altogether forbidden: but it has been suggested, that it is at present necessary to allow of the imprisonment of Ryots even in cases of contumacy, and to require that a complaint should be preferred before the Collector takes any official notice of cases of distraint by the Zemindar. It is apprehended, that if the Zemindar was obliged in all cases to give previous notice to the Collector, the Collector in the daily routine of business would find himself obliged to permit the sale to proceed often without having an opportunity of learning the merits of the case, and might thus be unconsciously led, in some cases, to lend his sanction to acts of oppression to which he might even appear a party. The Ryots might be deterred from complaining; or if a complaint should come, the Collector might have to reverse, or even punish, measures he had previously been led to sanction. The Zemindar might also complain and claim remissions, or at least that the collection of revenue due by them should be suspended. It would also appear too inquisitorial to interfere without a complaint. The Board think that the provisions here proposed would afford ready redress in cases of oppression, without the appearance of inquisitorial interference, and that imprisonment would be resorted to only in cases of contumacy for the sake of example. No Ryot should be sent to jail, and no property sold without the knowledge of the Collector; and it should be his duty, as the general protector of the Ryots, to see that they are not oppressed: and when the Ryots find that the Collector can and is bound to afford redress in cases of oppression, they will not be deterred from complaining.

15. Collectors should have primary jurisdiction in all cases of extortion, exaction, and extra collections from the Ryots; and when such exactions are proved to have been made, whether by Revenue officers or any other persons not being European British subjects, the Collector should be empowered to cause the amount to be immediately refunded and repaid to the injured party, and besides to levy a fine from the party who made the exaction, not exceeding four times the amount of it. If the exaction shall have been made by a native servant, he ought moreover to be liable to be declared, at the discretion of the Government, incapable of again serving the Company. The Collector should have authority to summon witnesses and administer oaths where it may be necessary, and the proceedings ought to be verbal or be taken down in writing at the discretion of the Collector; but the names of the parties, the amount and abstract of the complaint and decision, and its date, should in all cases be recorded; and in general it might be proper, and always in cases which are likely to be appealed, that an abstract of the accounts and depositions should be made in writing in the native language, according to the usual course of business in the cutcherry and country in such cases, and certified by the proper officers, and such proceedings ought to be received as good evidence in the courts; but no appeal should be permitted in cases where the sum does not exceed twenty rupees. The demand for the refund should be in writing, under the signature of the Collector, and the account should be recovered by the same process as an arrear of revenue, whether such refund be due from public officers, head inhabitants, curnums, or any other description of persons whatever, not being European British subjects.

16. An appeal should be open from such decision by the Collectors to the Board of Revenue, and ultimately to the Government, provided the party dissatisfied with the decision shall request a revisal of it by petition, within a reasonable period after it may have been delivered by the Collector; but the

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decision of the Collector in these cases, as well as all his other proceedings, ought at any period to be subject to the revisal of the Board of Revenue and the Government, not only on the petition from dissatisfied parties, but on any other information or any other grounds on which it may seem advisable to revise such proceedings.

17. When the case may be appealed, or in any other way brought up before the Board of Revenue or the Government, or any other competent authority, the Collector should defer the execution of his decision, provided the party give good security for paying the amount adjudged against him. If he fail to do so, the Collector should take such measures for securing his person and property, until the final decision of the Board or the Government may be passed, as may be most likely to prove effectual, without occasioning to the person adjudged any unnecessary loss, inconvenience, or disgrace. Persons under these circumstances should be kept under the Peons or in the cutcherry, and their property should be held under sequestration, according to the custom of the country, with every precaution for its safe custody, or when of a perishable nature, for its disposal to the best advantage. In cases where it may be concealed, Collectors to have power to issue warrants. No transfer of property under these circumstances to be valid; and Soukars and others with whom such property may be lodged should be answerable for it to the Government.

18. The Board are of opinion, that the Collector should also have primary jurisdiction over all persons not European British subjects, in cases of embezzlement of the public revenue, or the concealment, destruction, or abduction of the public accounts. The proceedings of the Collector to be conducted, and his decisions enforced, and the amount of the embezzlement recovered by the same process, and the decision of the Collector to be subject to be revised in the same manner as in cases of extortion.

19. But in cases of alleged exaction as well as embezzlement, in which the person against whom the decision of the Collector may have been passed may not have been a public officer receiving pay from the Government in money, (*Sic. orig.*) land, fees, or any other shape, by the orders of Government be referred to the regular court, in which the case from its amount and locality may be triable, and the person against whom the decision of the Collector may have been passed should be at liberty to petition the regular court to revise the Collector's decision, provided the sum adjudged against the party exceeds ten, fifteen, or twenty rupees, as may seem reasonable, and such petition be presented within a reasonable period, which sum and period ought to be previously fixed, the court in which the petition may be presented should institute a summary inquiry, by calling on the Collector and referring to other sources of information, to ascertain whether it is a case concerning exaction, extortion, and extra-collection, or the embezzlement of the public revenue, or making away with the public accounts, and should either reject the petition, if it should appear that the petitioner was a public servant, or had placed himself in the situation of a public servant, by any overt act capable of proof establishing the character of the transaction, or that the matter against him is for exaction, extortion, and extra-collection, or for embezzlement of the public revenue or making away with the public accounts, or otherwise ought to proceed to try the case if it should appear not to be a revenue case of such description. The fact of having made exactions or extra-collections, or of having embezzled public revenue or made away with the public accounts, will be enough to make it a revenue case of exaction or embezzlement. The Board are of opinion, that every case of exaction from the Ryots, and embezzlement of revenue or making away with public accounts, should in general be tried in the first instance by the Collector, whose decision might be subject to revisal by the Board of Revenue and the Government, in their judicial capacity of Exchequer Mal Adawlut Judges, and that the decision of the Government in such cases should be final; but that all other private suits in which Revenue officers or other persons may be concerned, should of course continue triable in the regular courts. The public servants cannot complain of being made subject to the summary jurisdiction now to be established, because they have in India, and indeed in most other countries, been always amenable in revenue cases to the same summary exchequer procedure, and because they may quit the service

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service if they dislike the conditions; nor can any individual not ostensible in the public service complain with any reason, if he should have taken upon himself to exercise power and levy money. There are several instances of individuals, not in the public service, who have taken advantage of an influence they were supposed to possess in the cutcherry, and who have plundered the Government and the people with impunity, and it might be expected that persons who should have a prospect of making a rapid fortune by taking advantage of such influence, might resign the service and effect their object with impunity, unless they are made subject to the revenue laws, in cases in which the character of the transaction can be clearly established.

20. The Government might either decide on all cases of exaction and embezzlement brought before it, or refer the case for further inquiry to the Board of Revenue or Collector, or pass such other orders as may seem advisable, or refer it for trial to the regular courts, or appoint a special commission to try the case, when from its importance or other circumstances it may seem advisable.

21. The special Commission might be composed of one or more members as may be expedient, and should have full powers to summon and examine on oath all persons whose evidence might be necessary, to require personal security, or to place under personal restraint, all persons suspected of being concerned in exactions, embezzlement, or making away with the public accounts, to place their property under sequestration, to issue search warrants for concealed property or accounts, and to exercise any other judicial, revenue, or executive powers now vested in the courts, or with the Magistrates or Collectors, or in the Board of Revenue or the Government, as the Governor in Council may deem it advisable at the time, by a letter from the Secretary, to entrust to the special Commission.

22. The decision of the special Commission when confirmed by the Government should be final, and should be immediately enforced. During the progress of an inquiry into the revenue administration of a district by a special Commission appointed by Government, it might be expedient to place the Collector under the immediate orders of the Commission. This would materially facilitate inquiry and prevent all collusion of authority.

23. It may be necessary to say here a few words with respect to the rules which are proposed for the summary trial of cases of exaction from the Ryots and embezzlement of revenue, and the recovery, as far as may be practicable, and repayment of the money to the injured parties.

24. The result of recent inquiries, particularly in Coimbatore, Rajahmundry, and Salem, shews that cases of exaction and embezzlement ought to be tried on the spot immediately, by a summary process before a competent authority, and that the amount of the exaction and embezzlement ought to be recovered immediately, as far as may be practicable, and repaid to the injured parties. The regular courts cannot decide on such cases to the satisfaction and security of the people or of the Government, as the inquiry involves an examination of intricate revenue accounts, which the servants of the court cannot be supposed to be acquainted with. Too many persons are concerned as witnesses, or suffer, in such cases. Their residence is at such a distance from the seats of the courts, and the lapse of time before the courts can examine them is so great, that much inconvenience is generally felt in attempting to substantiate such cases in the courts in the ordinary way. Many of the parties or witnesses die before the court can examine them: some of the most important are bought off, or induced to soften or retract their evidence or accusations. It appeared that at least six hundred witnesses would be necessary to establish the matters to be proved in the suits instituted by Causey Chitty against the Government in the Trichinopoly court. The case had been in fact clearly established before the special Commission in 1815, and besides the great inconvenience and expense of sending half the country again to testify before the courts what they had already stated before the Commission, many died before they could be examined, and many more must die before their evidence be taken according to the formal procedure of the courts, in the causes in which Causey Chitty is concerned, and in consequence, from want of evidence,

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evidence, the causes may be lost. Many have not yet been examined, for want of time or other cause. There is no calculating when these causes may be settled. They have been removed into the Supreme Court. How the Supreme Court can investigate such matters, even supposing they were not revenue cases in which they have no jurisdiction, it is difficult to imagine. They can only be properly investigated, indeed, by persons intimately conversant with revenue affairs. At all events, justice has not been done, because if Causy Chitty did not exact and embezzle the money he was said to do, his property has been sold, his power was confined, and he has suffered a good deal of inconvenience and expense without getting any redress. If, on the other hand, he did, as nobody now doubts, make these great exactions and embezzlements, neither the Government nor the Ryots have yet got any satisfaction, even to that extent to which they ought and might have got it under a prompt and effectual system; and what is worst of all, other public servants have seen that there is no prompt power even to recover the amount of exactions and embezzlements, much less to punish them, as all natives think they ought to be punished. In the case of exaction, the money should be restored on the spot to the persons from whom it was taken; or, at all events, those who exacted it ought to be immediately punished: if this is not done, the Ryots will not be satisfied with our justice. In Causey Chitty's case it seems useless, or rather giving unnecessary trouble, to oblige hundreds of men of business and farmers to attend a distant court, to give evidence in a case which is not likely to be settled for many years, when the individuals who were injured shall be dead and the subject forgotten; so that, even supposing the claims of the Government against Causey Chitty be at least fully admitted, no benefit can result either to the injured individuals or to the Government, in the way of example to other public servants. Life and every thing else in India are so uncertain, that the advantage of prompt justice has become proverbial. Causey Chitty and his friends plundered the Government and the Ryots, according to the belief and judgment of those who have had the best opportunities of looking into these cases, of about six lacs of pagodas. The Government committed him to jail and sequestered and sold the property, and have recovered nearly thirty thousand pagodas: but he has prosecuted the Government for damages, has put them to a great expense, and has got released from confinement without having given sufficient security; and from the death of witnesses, the negligence with which Government suits are usually managed, and the uncertainty of the law, may possibly gain his suits, at least in the lower courts. It is impossible that, with such an example before them, the Ryots or the native servants can respect the Government, or its Regulations or conduct. It is true, it may be said, that if Mr. Garrow had not neglected his duty these extortions and embezzlements could not have been carried so far. There can be no doubt that we must principally look to the civilians in charge of the general government of provinces for the protection of the Ryots and the security of the revenue; but it seems also necessary to establish a proper system, consistent with the business and extent of the country, the nature of the people, and our own situation in India.

25. Unless such a system is established, our officers in charge of provinces and Ryots have not fair play. If instead of settling these matters immediately (*Sic orig.*) on the spot, and their own interests of a Court of Chancery, where the matter will most likely not to be settled for twenty years, their native subjects and servants will neither look to the Government for redress nor be afraid of any legal consequences, and will act accordingly. In all countries, revenue extortions and embezzlements are, when brought forward, soon tried and settled. In England even, where there is so much personal freedom, it is to be supposed there are ways of getting justice soon, when there is no want of money to pay for it, and particularly in Exchequer cases.

26. Neither the Government nor the Ryots have yet got any adequate satisfaction for the exactions and embezzlements of Causey Chitty in Coimbatore; and with respect to those lately reported on at Salem, of which no doubts can be entertained, and which seem to have been carried on for a longer period, to a greater extent, and with more injury to the people, though from circumstances they perhaps may not have been so large in amount as those in Coimbatore, there does not appear to be any way of recovering any part of the

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public money, or of redressing the injury done to the people. Those who have carried on this system of exaction and embezzlement for years, will retire and enjoy the large fortune they have made. Such impunity cannot but have had bad effects on the native servants and the people at large.

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27. The great objection, and it is admitted a very strong one, which can be urged against the summary jurisdiction proposed to be given to the Collectors and officers entrusted with the management of the provinces (for it seems decidedly wrong, and to lead to many serious inconveniences, to call those whose duties and powers are so general, Collectors) is, that they will have more business than they can properly perform, even supposing them men of capacity equal to so important and general a charge as the management of a province, but that we cannot expect to find in the whole service a sufficient number of men with the ability, activity, zeal, general information, and health requisite. To this, however, it may be answered, that every form of Government is attended with some inconvenience, and that in this country a strong and efficient system has fewer inconveniences and more advantages than any other; that the civil service is a numerous body to choose from, and that there are many young men rising, of excellent dispositions and principles, well-educated, masters of some native languages, who want only a few years' experience in the provinces to become fit for any public duty that may be entrusted to them. The provinces are a fine school to learn in, and offer a field to practise afterwards what they have learnt, with honour and profit to themselves. What is now most wanted is, a taste among the rising men for country business. The Government, it may be further said, has generally, and may be expected to continue to select the fittest men for situations where so much will be required, and that the Government may also be enabled to know what is going on in the provinces, and will be ready, as it has always been, to prevent or remedy the evil consequences of imprudence or misconduct, which must be occasionally expected under any system. The Honourable the Court of Directors have repeatedly directed, that one of the members of the Board of Revenue shall be on circuit in the provinces. The arrangement would be attended with the best effects. When, from sickness, absence, or their being employed on any other particular duty, a member of the Board of Revenue cannot continue the circuit, some other experienced servant, whose service may be available, might take it up. The old Collectors, or any experienced servant, will not dislike this duty, which should be considered one of the first importance, and to lead to promotion to the first offices. It might be proper that the Government should nominate the member of the Board or the experienced civilian who should have to go the circuit, and that the Board should propose to the Government the objects and places to which he should be sent, and from time to time report his proceedings. When any particular inquiry should make it expedient, the civilian so deputed might be appointed a Commissioner.

28. The Board now proceed to suggest such observations as occur to them for the regulation of the appointment and dismissal of the native servants employed in the Revenue and Police departments.

29. Great inconveniences have arisen from the interference and control exercised by the Board in the cutcherries of the Collectors, and the Court of Directors have ordered that the Servant Regulation should be rescinded. It is proposed, therefore, that such parts of Regulation I of 1809, and V of 1811, and of any other Regulations which may limit the authority of the Collector and Magistrate under the Board of Revenue and Government, with regard to the appointment and dismissal of Revenue and Police servants, shall be rescinded, and the Government through the Board of Revenue and the Collectors, shall exercise over all Revenue and Police officers, including Curnums and head inhabitants, and service Enamdars, and others receiving pay from the Government, whether in money, lands, fees, or in any other shape, the natural authority of all masters over their servants, without any judicial restriction.

30. The provisions of Regulation III of 1819, for the punishment of extortion by Police officers, should be extended to Revenue officers and all other persons. Extortion and embezzlement by Revenue and Police officers and all other

other persons should be declared crimes, and other offenders should be subject to corporal punishment by stripes, labour on the roads, and imprisonment in irons, in such degree as the criminal courts may adjudge. These offences should be described, and the punishments defined with technical accuracy in the Regulation.

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31. It is understood, that the Ryots complain of being frequently summoned to a great distance from their homes, to appear as prosecutors and witnesses before the Magistrate, in cases of petty theft. It appears to the Board that petty thefts, when attended with no aggravating circumstances and not committed by notorious offenders, ought to be tried in a summary way, and punished on the spot by native authorities, as they were before the establishment of the British Government. Petty thefts of this description produce less inconvenience to the society than the formal investigation of them, when attended with so much delay, expense, and trouble, before a distant tribunal.

32. The native will readily, from a sense of duty, attend the courts to prosecute or give evidence in important cases, where a murder or other atrocious crime has been committed; and when a serious robbery has occurred, the owner of the lost property is always forward to complain, in the hope of recovering part of it, or at least of getting some satisfaction: but the natives feel that these petty offences are not of sufficient consequence, as regards either the morals of the people or the security of property, to require that they should lose their time in attendance at a distant tribunal, in order that such petty matters may be formally investigated and punished. It will be necessary, therefore, to insert a clause in the proposed Regulation, empowering Tehsildars to try and punish petty thefts in a summary way, when the amount of the stolen property may not exceed two rupees; and Zemindars, if vested with the police; and head inhabitants, when it may not exceed one rupee, and the case may not be attended with aggravating circumstances or the theft by a notorious offender.

33. The extent and nature of the punishment which it may be proper to empower the native officers to inflict on the spot immediately after the offence is committed, or on reference to the Magistrate, may be determined and specified in the draft. It will be proper to guard against any abuse of power, as far as can be done in a Regulation, by heavy penalties for oppression and extortion; but it is to be kept in mind, that the persons who usually commit, and are liable to be charged with such thefts, are generally men of low cast, below the enmity of the native officers, and safe in their poverty from exactions. There is always danger of the better sort, especially Ryots, being exposed to exaction; and no respectable person should be liable to suffer a disgraceful punishment, except after a solemn conviction. It might, perhaps, be safely asserted, that a Ryot ought never to be flogged at all. If he is led to commit a great crime, he might suffer the severer sentence of the law; but society will suffer much more in this country by the frequent recurrence to disgraceful punishments, because the general character of the people would be lowered, than from the prevalence of petty thefts to any extent that can be apprehended. It may, therefore, be proper to provide, that no *Ryot paying land rent directly* either to the Government or to the Zemindars shall be subject, in any case, to be punished by stripes or other disgraceful punishment, except by a sentence of the Magistrate, the Criminal Judge, the Court of Circuit or Sudder Adawlut. Under these provisions, the Board think the power of trying and punishing petty thefts in a summary way might be entrusted to native officers. The number of civil servants in the provinces must always be too limited to allow of their personally hearing and determining all these petty cases, without occasioning greater inconvenience to the people than can arise from any abuse of the limited power so cautiously delegated to the native officers.

34. It may be necessary to insert a clause in the proposed Regulation, enjoining and empowering the Collector, who is the immediate protector of the Ryots, and who from his intercourse with them and his annual circuits is the only public officer who can procure accurate information, to represent to the Court by which they may be appointed, and to which the appeal from their decrees may lay, any instances of corruption or partiality in the district Moonsiffs

Proceedings of Board of Revenue, 27 Nov. 1820.

Moonsiffs which may be brought to his notice, and to cause the Government Vakeel to bring forward any wrong decisions, in order that they may be reversed, in which the Ryots are concerned.

Protection of the Ryots.

35. It is understood that the Ryots have, in many cases, suffered injustice from their simplicity, and ignorance, and neglect of forms which they were not bred to observe, and that Zemindars have also been placed in the same situation from the neglect or inconvenience of their agents and Vakeels: it may, therefore, be proper in the proposed Regulations to insert a clause, giving a very wide latitude for appeal from, or revisal of *ex parte* decisions, where the defendants are Zemindars or Ryots, and have failed to appear, or to file their pleadings or documents at the appointed time. A clause might be inserted in such terms, as may give the courts an ample discretionary latitude to admit appeals and petitions for revisal, without giving any encouragement to litigation.

36. In all disputes regarding boundaries, or the right to land or crops, or the distribution of waters, the Collector and his Assistants, with the aid of native officers acting by his orders, ought to decide, on a summary inquiry, who shall occupy the land for the then current fusly, or shall take possession of the crop in dispute, and how the water shall be distributed. The Collector's decision ought to be made on the award of a punchayet, or the reports of the officers acting by his orders, or on such other information as may be procurable. The decision of the Collector might stand until reversed by a degree of the court: the parties, if dissatisfied, to be at liberty to institute a regular suit to try the right in the court competent to try the suit. The decision of the Collector ought not to give any title to permanent possession of the lands, crops, or the right to the water in dispute, unless the parties may acquiesce in that decision; but if neither of them should appeal to the regular courts within a reasonable time after the delivery of the Collector's decision, it is to be presumed that they have acquiesced in it, and the Collector's decision shall continue in force. In cases in which the land in dispute is circar and not private property, and has been newly taken from the waste, the Government have, of course, a right to dispose of it as they please, and the decision of the Collector ought to be final.

37. In the preceding paragraphs the Board have merely offered a sketch of what they conceive should be done to remedy the defects of our present revenue system, for the more effectual protection of the Ryots and the security of the public revenue. The preparation of Regulations to give a legal form to these suggestions, if they should be approved by Government, will it is supposed, be the duty of the Regulation Board. The Board beg leave to observe, that most of the principles and propositions laid down in this paper have been suggested by the orders of the Honourable the Court of Directors, and by the drafts of Regulations and reports submitted to Government by the Sudder Adawlut, the Board of Revenue, and the Commission for revising the judicial system, with reference to those orders.

38. The Board are aware that some of the suggestions which they now offer to the consideration of Government are not strictly of a revenue nature. They all, however, tend to the comfort and security of the property and persons of the *Ryots;* and as such, come fairly within the province of the Board of Revenue to recommend.

A true Extract:

(Signed) R. CLARK,
Secretary.

EXTRACT REVENUE LETTER *to* FORT ST. GEORGE,
Dated the 18th August 1824.

Letter from, dated 6th July 1821, par. 87.—Proceedings of the Board of Revenue with reference to the legislative provisions necessary to protect the Ryots from extortion and

85. THIS is a subject of great importance, on which we have perused with much satisfaction the proceedings of the Board of Revenue of the 27th November 1820, to which you refer us. There can be no doubt that evils of such

oppression, and to prevent embezzlement and other offences on the part of the native Revenue servants.

Revenue Letter to Fort St. George, 18 Aug. 1824.

Protection of the Ryots.

such magnitude as those so forcibly pointed out by the Board demand an immediate and adequate remedy. The levy of extra assessment on the Ryots, by Reddies, Curnums, Zemindars, and other persons in power and office, appears to be frequent, and application to the regular courts, on the part of the Ryots, for relief from the expense, delay, and other inconveniences, and their own timid, submissive, and helpless characters, is altogether hopeless. We entertain a sanguine expectation, that the power for affording them redress which you have vested in the Collectors, and your measures for securing a prompt hearing and decision of their complaints, will be attended with beneficial results. We cannot pronounce an opinion with equal confidence, how far the provision contained in Regulations V, VI, and IX, of 1822, will meet all the cases for which they are intended to provide, or what inconveniences may possibly, in some respects, attend their operation. We have no doubt, however, that you will watch the course of proceedings, and carefully note the amendments which experience may suggest. On these results we expect full reports, to which our attention will be particularly directed.

Letter from, dated 12th Oct. 1821, par. 21 and 22.—Revision of the native Revenue and Police establishment under the Collector of Bellary: a considerable reduction of expense, by diminishing the number of the Asham Peons, no longer necessary in the present peaceable state of the country.

103. We have no doubt that your decisions on the several points here submitted to view are just and worthy of our approbation. The circumstance in the correspondence which most strongly attracted our attention is the affirmation of the Collector, confirmed, he says, by "the observation of every Criminal and Circuit Judge, that "a vast, if not the greater portion of the crimes committed "in this district, particularly burglaries, robberies, and "thefts, are perpetrated with the knowledge, if not at the instigation of certain "heads of villages, who employed the Taliars or village watchmen, and occa- "sionally bodies of Pumbadies (thieves) and of Phausegars, the worst of mur- "derers, in the commission of these crimes." "Indeed," he adds, "it is the "common voice and complaint of the country, that this is the case; and it is "not possible to peruse the list of the crimes above mentioned which have "been committed, and are detected here, without a conviction that the village "police are implicated in many of them." We do not find that these serious representations on the part of the Collector, which he assured the Board of Revenue were fully supported by the opinions of the Judicial authorities, attracted much of your notice: they have, however, impressed us with a conviction, that no power requires to be more carefully watched, or is more liable to abuse, than that which is entrusted to heads of villages.

EXTRACT REVENUE LETTER *from* FORT ST. GEORGE, *Dated the 12th October* 1821.

Revenue Letter from Fort St. George, 12 Oct. 1821.

Northern Circars.

50 With reference to the 59th paragraph of the general letter just mentioned, we have the honour to state, that the actual transfer of the moherry zemindarry to the ancient family was reported to us by the Collector and Magistrate, in a letter recorded in our consultation noted in the margin.*

EXTRACT REVENUE LETTER *to* FORT ST. GEORGE, *Dated the 12th December* 1821.

Letter from, dated 10th January 1817, par. 3 to 6; also letter 31st January 1818, par. 94.—Revenue management of the Gunsoor zemindarry in the district of Ganjam, for fusly 1225 and 1226.

Revenue Letter to Fort St. George, 12 Dec. 1821.

4. The settlement for fusly 1225 was Rupees 1,17,962, exceeding, you remark, the permanent jumma by Rupees 47,962. The demand for fusly 1226 amounted to Rupees 1,22,368, or Pagodas 34,962, of which Pagodas 7,719 remained in balance on the 25th April 1817.

5. On

* Consultations, 17th July 1821, Nos. 28 and 30.

Revenue Letter to Fort St. George, 12 Dec. 1821.

Northern Circars.

5. On the disturbances which have prevailed to so great an extent in this and in other parts of Ganjam, we shall make our observations when we reply to those letters which bring to our notice the inquiries of Mr. Thackeray. The propriety of the measures which you have adopted in the mean time appears to be established. We can conceive that a ryotwar settlement was too difficult and laborious to be attempted by Mr. Spottiswood, considering the state of his health and the condition of the country; and an annual village rent to which he resorted, involved as great a degree of detail as it was expedient for him to undertake in the first instance.

6. When he proceeds, however, to affirm (and in this he is followed by you and by the Board of Revenue) that this mode of assessment is in itself the best fitted "for laying open to Government the resources of the country, to inspire "the inhabitants with a confidence in the Government and its officers, to make "the Regulations known and operative, to introduce regularity and insure "the happiness and prosperity of the people," we do not assent to this opinion: on the contrary, there is not one of those objects which does not appear to us more likely to be attained by settling with each contributor in detail. In one state of circumstances only do we recognize the appearance of any propriety in assessing the lands of the village in common; that is, when the lands are enjoyed in common; a state which, in itself, is not a desirable one, and which appears, according to all the information before us, liable to this conclusive objection, that the principal Ryots are enabled in villages of this description to relieve themselves at the expense of the inferior.

EXTRACT REVENUE LETTER *from* FORT ST. GEORGE,
Dated the 8th August 1823.

Revenue Letter from Fort St. George, 8 Aug. 1823.

11. At our Consultation of the 24th of January,* our President laid before us a minute, stating the observations he has made on his recent tour through the Northern Circars; we in consequence furnished the Board of Revenue with such instructions as seemed to be proper. These instructions applied chiefly to the expediency of taking measures to increase the authority of Government in the Northern Circars, and to render it respectable. This was to be done principally by adding to the Circar lands, whenever there was an opportunity, and by improving the efficiency of the Collector's cutcherries. In furtherance of the latter object, we forbad the practice of employing English writers as Serishtadars. We also desired that the Bissayes and their dependant Peons, who had a good many years before been separated from the jurisdiction of the Rajah of Kimedy in Ganjam, should again be placed under it, as the Rajah only had the means of exercising any authority over them.

EXTRACT FORT ST. GEORGE REVENUE CONSULTATIONS,
Dated the 24th January 1823.

The President records the following minute:

Minute by Sir Thomas Munro, 7 Jan. 1823.

MINUTE *by* SIR THOMAS MUNRO.

1. My late journey through the Northern Circars and Nellore occupied a period of three months, and as I marched every day, except when obliged to halt by the rising of rivers or the necessity of giving rest to the cattle, no time was left for any minute investigations. The Circars are among our oldest possessions, and so much had been written upon them, that I did not expect to learn any thing regarding them that was not already known. My object, therefore, was not the examination of details, but rather from personal communication with the local authorities and the Zemindars and principal inhabitants, to ascertain the general condition of the people, the political state of the country, the main causes which led to the frequent disturbance of it tranquillity

* Consultations, 24th January, Nos. 1 and 2.

Minute by Sir Thomas Munro, 7 Jan. 1823.

Northern Circars.

tranquillity, and the means most likely to remedy the disorder. I was satisfied that my journey would at least shew the people of the Circars that Government took an interest in their welfare, and that if it produced no other result, it would not have been altogether without advantage.

2. The Zemindars have long had, and still have such extensive power and influence, as to claim the first place in every inquiry concerning the state of the country. I shall, therefore, notice most of those who met me on my tour, and the conversations I had with some of them, when it tends to throw any light on their character or their mode of managing their districts. The only principal Zemindars whom I did not see were those of Jeypoor and Goomsur. The Jeypoor man was confined at home by age and sickness, and as the Goomsur man's zemindarry lies in the northern extremity of the Ganjam district, and as I went no farther north than Jehapore, he could not have reached my tents unless I halted four or five days longer at that place, which I could not venture to do, on account of the lateness of the season and the badness of weather. I was very sorry that I did not see him, because I should probably have been better able to judge from his verbal communications than from his letters, how far his reason for wishing to exclude his son were just or otherwise.

3. I landed in the Ganjam district near Callingapatam on the 24th July. There are twenty-one ancient zemindarries in this district, which pay together an annual permanent assessment of Rupees 4,35,899. 8. But some of them are very inconsiderable, and their chiefs, with respect to extent of territory and amount of revenue, would be little better than heads of villages, were it not that they derived a superior influence in the country from their antiquity and their family alliances with the greater Zemindars. The Kimedy Rajah being considered as the first in rank among the Ganjam chiefs, and his country being that which has most frequently been the scene of disturbance, I proceeded immediately towards Kimedy. On the day after my arrival I was visited by the Rajah. He was timid and spoke but little, owing to his having been always kept among the women. He is just come of age, and it is yet uncertain how he may turn out. The present manager is a native of the district, and well enough qualified if supported. The Rajah expressed his satisfaction with him: but I suspect that, in order to gratify his mother and get rid of her importunity, he is secretly desirous that his maternal uncle, Pudmanabah Deo, should be the Dewan. I received after leaving Kimedy several letters on this subject, said to be from the Bessayes and principal Reddies and the Rajah's mother; but I suspected, from the nature and style of them, that they were written at the suggestion of Pudmanabah himself, or some persons about the Rajah's mother. On questioning Pudmanabah some time after, when I saw him in his own district, regarding them, he denied all knowledge of them, and said they were probably written by some persons about the women, who of themselves would not have written any thing so disrespectful and absurd. He observed, however, that his nephew wished to have him as Dewan. That he would not go to Kimedy if Government had any objection, but that the Rajah had no other person who could establish his authority by putting down all the different intrigues. Both the Collector and the Sub-Collector, Mr. Bayard, thought that his only motive for seeking the office was to get possession of the treasure which had been saved during the Rajah's minority. But he disclaimed this, and offered either to give security for it or to let it be deposited with the Collector. Though he failed on a former occasion when he held the office of Dewan, and was forced by a combination of the principal inhabitants to resign, I still believe that he is the fittest person for it: I left the Collector to act as he thought best.

4. There have been so many revolutions in Kimedy, that there are many claimants to the succession, sprung from Rajahs formerly expelled, and there are parties within the district, at the head of one of which is the eldest widow of the late Rajah, who now resides at Chicacole, far beyond its limits: but the young Rajah still thinks her too near, and the only request he made before my departure was, that she might be ordered to a more distant residence, to prevent her exciting troubles in the district. The letters to me, both from the Rajah's mother and from the Bessayes, which have been already alluded to, were in the highest degree disrespectful and threatening.

5. On

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5. On the route from Kimedy to Itchapoor I saw the Jellantra and several other Zemindars; and on reaching Itchapoor I was visited by the minor Zemindar of Moheri, who appeared to be an intelligent boy. But though the people were well pleased with his appointment and the country was quiet, Makartah had not left the hills to return to his former residence. I desired the Collector to endeavour to induce him to return, without shewing too much solicitude about it, or giving him any cause for alarm. I believe that he is still apprehensive that he may be seized for his past conduct when off his guard. Such a suspicion is injurious to the character of our administration, and ought to be removed. He would probably never have disturbed the country had it not been sold to a Sroff. I concur with Mr. Thackeray, in thinking that the troubles in Moheri arose entirely from the disgrace which the Deos of the neighbouring districts supposed they incurred, by a Sroff becoming the master of an ancient zemindarry.

6. The day before my arrival at Itchapoor I received a petition in the name of Vikramah Narender Deo, saying that he was the local heir of Moheri: that he is the son of Muja Deo by his third wife, and was adopted by the elder widow of the former Rajah, Hurry Hur Narinda Deo, who was murdered by his brothers, Muja Deo and Sunnah Deo, who were both in consequence imprisoned: that Sunnah Deo died in confinement, but Muja Deo, after eighteen years, was released: that Muja Deo had three wives, the second of which was the supposed, but not the real mother of the present Rajah, as she was sent away by her husband on account of infidelity, and the Rajah was born during her separation: that on her husband being released and getting a pension of a hundred rupees monthly, she sued him in the Zillah court for maintenance, which decreed twenty rupees monthly; but that this decree was reversed by the Provincial court. The Collector, in answer to this petition, denied the illegality of the Rajah, said the accusation was not proved, and that Muja Deo took back the Rajah's mother and lived with her till his death. There can be no doubt of the correctness of the Collector's statement, as it is confirmed by the Report of Mr. Thackeray, and by all that I could learn during my short stay on the spot. But Ganjam abounds with pretenders to most of its Zemindarries, who are always ready to bring forward petitions full of mis-statements and unfounded accusations. In my progress through the district I met with no less than three of these pretenders to Kimedy alone. In my way south from Itchapoor the Mundesah Rajah met me at one of his own villages. In the earlier part of his life he had been in the Nizam's country, and I believe held some office there, and he afterwards went to Benares. His travels have rendered him more intelligent than most of the other Zemindars, but he oppresses the Ryots and the cultivation of his district is declining, and he is at variance with all the neighbouring Zemindars, among whom is his son-in-law, and he is accused by them of having caused several houses to be burned and some murders to be committed; but no proof has ever been brought against him. Even if the charges were true, he is so much feared that it would be difficult to establish them, as the fear of assassination would deter any person from appearing as a witness against him.

7. Nothing is more remarkable in passing the Ganjam district, than the complete zemindarry influence which prevails, and the little intercourse between the Government and the great body of the people. No village people ever came near me, either to solicit favour or to seek redress: for both they look to the Zemindars, and when necessary to the courts. The only complaint I received could hardly be called an exception to the general custom, because it was from salt manufacturers who had formerly been public servants, and of course accustomed to go to cutcherries. Their complaint was against Padmanabah Deo, the uncle of the Kimedy Rajah. They had filed a bill against him for extorting a sum beyond the legal rent of some land which they held in his estate; but on his entering into a bond for refunding the amount, they had gone to court and given in their razenamah, and when the suit was thus withdrawn, he had sent and forcibly taken the bond he had given from the umpire in whose hands it had been deposited.

8. On the 16th of August I crossed the Chicacole river and entered the Vizagapatam district at the village of Sheeroopooram, when I encamped. I

was

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was visited by the proprietor, who is also Dewan to the Palkoudah Rajah, and is much respected in the country. He told me that his father, who had purchased the estate, fixed money-rents on the land which continued till his death: that he himself still continued, and had no intention of altering them, as they were found to answer, and that his settlements were ryotwar. He apologized for his master not waiting upon me, as he was detained at home by age and sickness. In answer to a question about the state of his master's district, he said that it was not in a very good one, in consequence of the disorders of the hill people. I observed that this must be his own fault, as the hill people were every where few in number, and usually under subjection to those of the plains, by whom they must be investigated and supported, or else they could do nothing. He said that this was very true: that the hill people had been formerly under complete subjection to his master; but as he had found refuge among them when expelled from his zemindarry by the Company some years ago, he had in consequence lost much of his former authority over them, and had not yet been able to regain it. In speaking of banditti, he complained that it was difficult to suppress them, because his people were liable to punishment by the Court if they hurt them in seizing them, without which it was almost impossible. I asked him if he had not received the late order not to be afraid of wounding them on such occasions. He said he had, but that it was rendered nearly useless, by the clause which stated that the wounding must be when the robbers were in the acts of plundering or flying; and that they often knew who the banditti were, and could trace them to their fields and houses, and that unless they were permitted, in case of resistance, to wound them there, though then neither plundering nor flying, nothing effectual could be done.

9. The Bobli rajah met me at Sorperner, a large weaving village in his own zemindarry. He sent a message, wishing to be received in the same manner. He was informed that what had always been customary would be observed. He came on his elephant, attended by his brother-in-law and another person employed in his service chiefly as a legal adviser, on account of his supposed knowledge of the Regulations. The Rajah is an active, intelligent man, and manages and looks minutely into all his own affairs. He answered with great readiness every question I put to him on the state of his country. He said that it was divided into four pergunnahs, in three of which he collected his rents in money and in the fourth in grain: that his settlements were made ryotwar, except in a few small villages, which were rented at a fixed sum to the heads of the village: that he gave every Ryot a pottah specifying the amount of his land and his rent: that the rent was fixed, not varying with the nature of the seasons, though he frequently in bad seasons granted some remission to the poor Ryots: that the rent which he received in kind in one pergunnah was not a share of the crop, but a fixed quantity of grain from each Ryot according to the nature and extent of his land; and that he treated his Ryots well, as was evident from none of them ever bringing complaints against him before the court. On my asking him how the state of cultivation in his country was at present compared to what it had been when he succeeded to the zemindarry, he said there was very little increase, because his country being entirely open had long been all cultivated, except what it was necessary to leave waste for pasture, and that therefore almost the only increase that had arisen was from his having repaired some tanks and got better crops from them. The Collector seemed to think that terror was the cause, rather than fair dealing, of there being no complaints against the rajah. He is rigorous in exacting his dues; but I believe that he is just on the whole, and that were he otherwise, fear would not suppress all complaints, in a zemindarry so accessible and so defenceless. I had none, and his villages appeared to be populous and thriving. I must, however, make one exception to this favourable account of him, for I have reason to believe that he, as well as many other Zemindars, has resumed enams without authority.

10. I received a visit of ceremony from the Rajah of Vizianagrum in camp, about twelve miles to the northward of his capital. At Vizianagrum I saw several new proprietors, and among others Sooria Narain Row, who possesses Rayaveram and two other estates, of which the permanent assessment is Rupees 43,143 in all. He told me that his rents were all ryotwar and for

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money, excepting one village, where they were paid in kind. As he has the character of a very active man of business, I questioned him as to the state of his villages. He said he had laid out about thirty thousand rupees in repairs of tanks and other improvements, by which his rents had been augmented about eight thousand rupees.

11. I received a visit the following day from the Zemindar of Sulloor, attended by his Dewan. The conversation was, however, carried on by the Zemindar himself, who appeared to understand perfectly the affairs of his country. His settlements are ryotwar and for money rents, except where the Ryots are very poor, and then he takes the rent in kind. He was satisfied with his situation, and his only complaint was against the Boobly man, who would not permit him to pass through his country with his nobut and other marks of distiction. He observed that it was great presumption in the Boobly man to assume such authority: that they were all Zemindars, that they had all received their honours from the same superior Government of Hyderabad, and that they were now under the Company, who alone had the right to hinder or authorize the bearing of emblems of distinction. I promised to inquire into the matter.

12. On the 22d and 23d of August I had long private conversations with the Rajah of Vizianagrum on the state of his affairs. I said I was sorry to see that he had borrowed money, not only to pay off the balance due to the Company in order to get possession of his country, but that he had borrowed from one to two lacs more for other purposes. He said he had been obliged to borrow on account of his kists, which had been upon him before he had time to prepare for them by his collections. As I had understood that he had given a sunnud to Anund Row, the late Serishtadar of the Collector, appointing him his Dewan upon a salary of a thousand rupees per month, with full power to collect his rents and pay all his debts, I questioned him whether or not this arrangement had been made with his entire consent. After a good deal of hesitation, he said that it was not that he did not wish to employ the Serishtadar, but that the fear of offending higher authority (meaning the Collector) had induced him to agree to it, and that he would dismiss him immediately, if I would secure him from the displeasure of the Collector. I told him that he was at liberty to dismiss him whenever he chose, and to employ in his service the persons in whom he himself had most confidence; and I exhorted him to pay more attention himself to his affairs, and not to trust too much to any agent. He promised that he would, but I expect little from him. From what I saw of him, as well as from all that I heard, I can give but little faith to what he either says or promises; and I am not certain that the appointment of the late Serishtadar was not entirely a measure of his own, though his sickness has already made him desirous of a change. I have no doubt that the real truth is, that the Serishtadar has lent him money, and that the Rajah, for the sake of this money, and also of the aid which his experience might afford on the first taking charge of his country, appointed him Dewan, with the intention of getting rid of him as soon as possible. The original sunnud is dated in December 1820, so that the Serishtadar appears to have secured a new office for himself before he resigned the old one. The Collector assured me that he knew nothing of the sunnud of appointment to the office of Dewan given to the Serishtadar by the Rajah until I mentioned it to him. He said that he had in consequence questioned the Serishtadar, who said that he had accepted the office at the urgent request of the Rajah: that he did not wish to have any thing to do with him and would be glad to give it up, and that he did not consider the sunnud as a document that could give him any claim upon the Rajah. The Collector informed me that the Serishtadar had resigned the service of the Company in consequence of domestic misfortunes: that the death of all his children, and of most of his grandchildren, had made him believe that there was a judgment of heaven upon him, which could only be mitigated by a pilgrimage to Benares, and that he was preparing for his journey when he was detained by the earnest intreaties of the Rajah to take charge of his affairs. I must own that I have very little more faith in the Serishtadar than in the Rajah. It has already been seen, that before resigning one office he had secured another. He remains in the Company's service during all the time that the Rajah's country is in their hands; and when he himself, under the Collector, has the entire charge of all its affairs, when it is to be given up to the Rajah, he resigns the Company's service

and

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and soon after appears as the Rajah's Dewan; so that he follows the country wherever it goes, and his pilgrimage to Benares has ended in one from the cutcherry of the Collector to that of the Rajah. There is great reason to suppose that he encouraged the Rajah in calling for the restoration of his country, and assisted him in making the loans to pay off the Company's balance, in order that he might himself have the management of his affairs. The period chosen for the restoration of the country was the most unfavourable that could have been solicited for the Rajah. It was the month of April, when one kist was already due and two more to be paid in the two following months. The Rajah was not prepared, and was in consequence forced to borrow money to discharge the April kist. When I asked him why he hurried the measure so much to his own disadvantage, since by waiting till the end of the fusly in July the kists would have been realized from the country, and on taking charge in the beginning of the year he would have had an interval of some months to make his arrangements before any kist to the Company became due; he answered, that he had no particular anxiety himself on the subject, but that he was urged by the people about him to hasten the measure. I believe, however, that he wished for the change, but that he would have waited till the end of the year had he been aware of the difficulty in which its being made at an earlier period would have involved him, and had the Collector stated this objection to the Board of Revenue, Government would certainly have deferred the restoration of the country till the end of the fusly, and have saved the Rajah from very heavy loss.

13. In the course of conversation, the rajah himself introduced the subject of the proposed entail Regulation for ancient zemindarries. He observed that he, as well as all Zemindars who understood the matter and acted for themselves, were anxious for its introduction: that he had had communications from many Zemindars and their principal advisers regarding it, and that some of them had wished him to object to the measure; but that the authors of the objection were either money-lenders or servants of the Zemindar who wished to obtain a part of his possessions. He said that whatever he did, his example would be followed by all the rest. I have no doubt of this, because his family, though modern compared to many of the others, has yet, from the extent of its possessions, been long regarded as the first among the northern Zemindars.

14. The collections from Vizianagrum, while in the hands of the Collector, from June 1815 to April 1822, were on an average about eight lacs and a half of rupees annually. They might under skilful management have been 70,000 rupees per annum more, as had been the case under a former Dewan from 1809 to 1812, and about 20,000 rupees per annum might have been saved in the charges; and had this been done, the Rajah might have been free from debt, instead of owing about nine lacs of rupees. For a part of this sum he has given assignments upon his zemindarry not redeemable after a certain period; and they will be lost for ever unless we again interfere to assist him, for he is careless and profuse, and these habits have become worse from his intercourse with Europeans and his fondness for their customs, which have had the effect of making him add the most frivolous of their expenses to those which are common to his caste. Although I think that his debts might have been discharged during the eight years that his country was in our hands, I do not impute any blame to the Collector for the failure in this respect; for when it is considered that he had never before been in the Revenue line, that he was unacquainted with the language, and that his cutcherry was inefficient, like that of all permanently settled districts, as much appears to have been done as could have been expected.

15. On the 29th of August I entered the Rajahmundry collectorate, and was on the same day visited by the Zemindar of Golgondah and his Dewan, the late out-law Nagganah, who appears to be the leading man both in this zemindarry and the neighbouring one of Mogdole, both belonging to Vizagapatam. I found that his influence in Mogdole arose from a considerable part of the district being mortgaged to him. He has now too much at stake to have any inducement to run the risk of turning plunderer. He promised to exert himself in taking up all banditti. He observed that it was as much his

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his interest as the Company's to suppress them, as they were equally hurtful to both the zemindarry and the Circar districts. He stated, and I believe with truth, that the party which robbed Mr. Shuter's house near Bimlipatam were collected from different quarters and had no fixed leader. He said that the rents of the zemindarry were almost entirely collected in money. On the following day I was visited by the son of the Zemindar of Mogdole and the Dewan; but they could add nothing to the information which had already been given by Nagganah.

16. On the 31st of August I received a visit at Hunnoor from the Rajah of Pedapoor and his brother, who is also his Dewan. The Rajah complained much of his distressed situation. He said that the zemindarry was held by the Collector pending a suit in court between the second widow of the late Rajah and himself, and that she claimed it for her adopted child. He asserted, that though the eldest widow had a right to manage the zemindarry during life, and to adopt an heir, none of the other widows had, when there was a Dayadi like himself. This, and some other questions regarding the law of inheritance, seem to call for examination and final settlement; for though they occasion no doubt or difficulty in the ordinary ranks of life, yet when they affect zemindarries they seem to excite much discussion in our courts. I have understood that the Rajah and the widow have each already expended about a lac of rupees on this cause. A considerable part of this money has, no doubt, been applied by their agents to their own use; the rest has gone to the court servants. The zemindarry, which has long been by far the greatest in Rajahmundry, has within the last ten or twelve years been reduced above one-half by the expense of disputed succession.

17. On the 1st of September I received a visit from the Pettapore Rajah on entering his district. He complained that his zemindarry had been assessed higher than any of the rest, because it had been done by the estimate of the Committee of Circuit, without any reference to the produce of subsequent years. I observed that the punctuality with which he had always paid his revenue, and his having within the last few years purchased many other estates from Pettapore and other districts, were proofs that he could not have been very much over-assessed. He said that the time of correcting this was now gone by; but that he hoped it was not too late to rectify one error of which he had cause to complain, namely, a charge upon him of Madras Pagodas 2,706, for the lands and russooms of the Meymadars made over to him, in place of Madras Pagodas 1,195. 24, their true annual produce: that this over valuation had been made to the Committee of Circuit by the Mujmadars, when they became aware that their lands were to be commuted for an annual pension to themselves.

But from the report made to me by the Collector the error appears to have originated with the Special Commission, who added to the revenue of the district a sum of Madras Pagodas 1,325. 21, on account of russooms not received from the villages, but paid by the Zemindar from his own treasury to the Mujmadars, and a sum of Madras Pagodas 185 included in the revenue of the Zemindars by the Committee of Circuit; but the land from which it arose having been subsequently given by the Zemindar in enam to the Mujmadars, it was a second time added to the revenue by the Special Commission. These two sums, making together Madras Pagodas 1,510. 21, is the difference claimed by the Zemindar.

18. He mentioned the conduct of his wife and her brother, his late Dewan, who had carried off from his house, in open day by force, a great part of his property, 4,21,000 rupees, in money, jewels, &c.: their having set up a boy, his wife's sister's son by a dayadi of the Rajah, as his adopted son, and filed a bill in court to force him to make an allowance to the boy though he had never adopted him: that he had himself suffered the disgrace of being obliged to bring his family misfortunes into court, and that the boy had been registered as his heir in court, without his knowledge, by his Dewan. If the fact of the registry should be established, the boy has merely a right to maintenance, as the Rajah has now a son of his own. The registry in such matters is unusual, and therefore liable to suspicion. The old rule should be observed, of making a communication to the Collector at the time, which would provide an additional check

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check upon fraud. The Rajah said that he made his settlements almost entirely in money, and usually once in three years, sometimes with the heads of villages and sometimes with the Ryots, and that money-settlements had always been the usage. His country is well managed and highly cultivated. He is rich, and was one of the very few Zemindars who had kept out of court, until he was forced there by his wife and her relations, who probably wish to involve him in expensive suits, in order that they may make an easy purchase of a part of his zemindarry.

19. During a period of twelve days that I was detained at Rajahmundry by the overflowing of the Godavery, I saw most of the proprietors, as well as all the Zemindars of the district; and among others, I was visited by the Rumpah Zemindar, who is said to have been always independent. This has probably been owing to the poverty of his country, which is barren, mountainous, and unhealthy, and of which the chief produce is dry grain. He had never been at Rajahmundry before, and only saw the Godavery when he visited the Collector this year at Polaveram. Four villages, said to have been once held by his family, were granted to him by Government in 1813, on which occasion documents were interchanged by him and the Collector. On his part he acknowledges the sovereignty of the Company, promises to aid in securing offenders, and engages not to collect duties on the Godavery. It is singular enough, that he engages to relinquish duties at the desire of the Collector which he never could have levied, as his country does not touch the Godavery, and that Government direct the rumpah country, which he had always possessed, to be restored. The four villages given to him by the Company are the principal source of his revenue, and will, I think, have the effect of ensuring his good behaviour. He has been accused of having instigated and assisted in the late attack on Polaveram, but I believe without any ground whatever. He is a little man with a singularly blunt and abrupt manner, and contrary to the custom of Zemindars, he was very plainly or rather poorly dressed, and had very much the appearance of a common Naigue of Peons. I had several conversations with his accuser, Juggiah, who complained that the rumpah Zemindar and his other enemies were encouraged by the Collector. Among his enemies he reckoned the Zemindar of Ellore, who he asserted had sent Peons to join the party by which he was attacked in March last. It is very likely that Peons did actually go from the Ellore zemindarry, because Venkah Narsimah, as well as all the neighbouring Zemindars, are indignant at seeing so ancient a zemindarry as Palaveram in the possession of an upstart like Juggiah, who a few years since was only the Curnum of a village. The main body of the assistants, however, certainly come from some of Juggiah's own hill villages, with the Reddies or head men of which he has long had a dispute about the nature of their rents, they maintaining that they are a fixed quit-rent, and he that they rise and fall with the cultivation as in other villages. I believe that his statement is correct, but that he has been too hasty in raising their rents, and that they wish to drive him out of the district because he is a low man, and because he is too well acquainted with its affairs to permit them to change their former situation of head Ryots into that of tributary chiefs. I told him that he would have the support of the Collector in all his just rights, but not if he went beyond them. Although there was no doubt of the Peons who attacked him having come from his own villages, yet as no proof had been obtained of any particular individuals having been present, I directed the Collector to prosecute his inquiries on the subject.

20. In my way through the Masulipatam district I saw all the Zemindars except Venkah Narsimah of Ellore. He lost his wife some years ago, and has ever since shut himself up, sleeping all day and sitting up during the night, and almost continually intoxicated. He never saw the late Collector, but on hearing of my approach he cut off his beard, and paid a visit to the present Collector, and announced his intention of meeting me. He did not, however, make his appearance when I encamped at Ellore; but at the encampment beyond it an apology was received, saying that he had been prevented from seeing me by indisposition. The real cause was his being unfit to be seen. He is an indulgent landlord, is much liked by the inhabitants, and his country is in general very well cultivated. I saw nothing remarkable about the other Zemindars. They are of but recent origin compared with those of the more

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northern districts. They never had much power of exciting disturbances, and what they had is now lost, by our influence in the Nizam's country preventing their obtaining refuge among his tributaries. Almost all of them have been engaged in law-suits, and are in consequence very poor.

21. I crossed the Kistnah at Bezmarah, and in my way through the Guntoor district I saw all the Zemindars and most of the principal inhabitants. The whole of the district had come into the hands of the Collector, either from the minority of Zemindars or from suits then pending in court, or from arrears of revenue. The two sons of the late Wassah Reddy, zemindar of Chintapilly, both complained to me of the distress they suffer from the temporary resumption of their zemindarries, and of the heavy debt which is accumulating upon them by their law-suit about their father's property. They are both sons by adoption. The object of the elder is to obtain the whole zemindarry, on the ground that the second adoption is illegal; that of the second is to retain the share which he obtained during his father's life. They are both tired of the suit. I recommended to them to withdraw and to settle the matter amicably. The younger is, of course, anxious to do this: the elder likewise expressed his willingness, but his native advisers are against it, and I imagine the suit will proceed.

22. The Zemindars of Guntoor are of modern date. They are the descendants of Revenue officers, and are of a character entirely different from those of Ganjam and Vizagapatam. They have no predatory habits; they have no unhealthy hills and jungles in which they might find refuge if they opposed Government, and they may be regarded rather as a higher class of Ryots than as military chiefs. Before leaving the Northern Circars, of which Guntoor is the most southern, I shall make some general observations upon them.

23. Although the Circars are our earliest possessions, there are none, perhaps, of which we have so little accurate knowledge in every thing that regards the condition of the people. Little or nothing has been added to the information given forty years ago by the Committee of Circuit. By being so much nearer to the time of the conquest of these districts, they had the advantage of communicating with many of the local officers and inhabitants who had lived under the native Government, and they had thereby a better opportunity than we now have of ascertaining what had then been the rights of the different classes of the people, and the rules and customs by which the public revenue was secured. They had not themselves been brought up under any particular system of internal administration, and were therefore more likely than their successors to examine what they saw without partiality. The revenue system in the Circars as described by them has a general resemblance to that of many other provinces of India. The people had no property in land: they were poor in their appearance and oppressed.* Under the old Hindoo Government they paid half of the produce in kind, but after the Mahomedan conquest the Zemindars employed in the management of the country imposed a shist or fixed assessment on the land, to which extra-assessments were afterwards added, by which the share of the Ryots was reduced nominally to one-third, but actually to one-fifth of the gross produce in rice-lands, which formed the chief cultivation of the country: in dry-grain cultivation the shares of the Ryots and the Government were equal. These were the shares which prevailed in the Chicacole Circar. In the more southern Circars of Rajahmundry and Ellore, the Ryot's share was higher. It was in rice-land forty, fifty, and sixty per cent., but he did not actually receive more than one-fourth or one-fifth; in dry grain it was one-half. More favourable rates were allowed to certain privileged casts and to strangers than to the fixed Ryots. The rents were paid in money. The shist was a fixed sum. The extra-assessments were usually regulated by the price of the grain, or by both the price and the estimated quantity. The Committee describe the revenue system then followed in the Circars as differing very little from that which had existed under the Mahomedan Government. The principal alteration consisted in the practice in many places of regulating both the shist and extra-assessments by an estimate and valuation of

* Report of Committee of Circuit, 11th October 1784; Messrs. Saunders and Frowd, 11th September, 1784; Mr. William Orme, 1784; and Committee of Circuit, 15th February 1787.

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of the crop; but as the share allowed to the Ryots was still the same, the charge was, perhaps, on the whole, rather unfavourable to him.

24. The Committee recommended the abolition of the shist and extra-assessments, the revival of an annual estimate and valuation of the crops; that the Ryots should have one-third of the produce in the best rice lands, two-fifths in ordinary, and half in poor and dry lands; that he should pay in money, except when unable from poverty or other cause. They thought that a fixed rent could not be established, either by giving the Ryots long leases or a property in the soil, while they "retain their present unresisting habits," and that it could only be dear where "a judicial establishment shall have long taken place, "and accustomed the native to know the extent of his rights."* Their opinions are nearly the same as were expressed thirty-two years afterwards by the Coimbatore Commission.

25. The Committee state, that fixed money rents, under the name of shist, had been introduced about sixty years before by the Rajah of Vizianagrum: Mr. Oram states, that they were introduced after the Mahomedan conquest, which would make them above a century older. It seems to be very uncertain by whom they were brought in, and to be as likely to have been done by Hindoos as Mahomedans, for the Mahomedans usually left all their revenue arrangements to Hindoos. The Committee appear to have adopted the opinion so common among Europeans, that under the Hindoo princes the revenue was always a share of the crop paid in kind. This belief seems to have arisen from Europeans having acquired their first knowledge of native customs on the coast, where the produce being chiefly rice, and the cultivation depending on the supply of water from artificial sources, often very uncertain, rendered it almost impossible to have established a fixed money-rent, so high as to have answered the demands of the state. We are certain that the Hindoos had no one uniform revenue system, for we find in the interior of India under Hindoo governments a variety of systems, and founded more frequently on a fixed money-rent than on a share of the crop paid in kind. Collecting the revenue in kind is a clumsy, but very simple mode of realizing it. No continuance is required: whether the crop be poor or abundant, a share of it can easily be taken, and Government can always draw from the Ryot as much as he can possibly pay. The case is very different under money-rents. If the assessment is to be a fixed one, it must be so moderate as to meet the contingencies of the seasons in ordinary times, and a more liberal share must therefore be allowed to the Ryot than when he pays in kind; and the consequence is, that where the Ryots pay a fixed money-rent they are usually more substantial than when they pay by a share of the crop. My conversations with the different Zemindars were directed to ascertain the way in which they severally realized their revenues. I found that they followed various systems: that some received their rents in kind, because they were traders; that some received them in kind, because their Ryots were poor; that some received their rents in money, fluctuating in amount with the price and produce; that some had paid money-rents either for a term of years or without limitation; and that some made their settlements with the Ryots, and others with the heads of villages or with renters. When I see in a tract of country not exceeding four hundred miles in length, all these diversities of system among Hindoo chiefs pursuing that which he thought best, I cannot for a moment doubt that at least as great a variety must have prevailed in so extensive a country as India under its numerous native princes.

26. The different classes of village and district officers, from the Zemindar down to the village watchman, appear, from the reports of the Committee, to have been the same nearly as in the neighbouring countries. The Zemindar was appointed by the Nabob of the provinces and confirmed by the Soubahdar. The Naidoo, or head of the village, settled petty disputes when the parties were willing, and he collected the rents from the Ryots with the Curnum: but the Committee remark, that the Curnum's accounts, which were meant to be a check both on the exactions of the Zemindar and the frauds of the villages, were rendered of no use by his dependant state on the Zemindar.

27. Mr. Oram proposed the gradual reduction of all the Zemindars, except the deos or ancient hereditary ryots; and one of his arguments for their reduction

* Report of Committee of Circuit, 11th October 1784, paragraph 47.

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tion is, that "while they have revenues at their disposal, the integrity of "Europeans and the public interest must be considered as precarious." The Committee did not go so far, but they maintained that Zemindars had no right to alienate lands not authorized by their sunnuds, and they recommended that such alienations only should be continued as had valid grants, or had been held for twenty-four years, paying one-fifth of the gross produce to Government, and that all Zemindars and managers should be restricted from making alienations, and be directed to resume all such as fell vacant by death, &c. They asserted that the peace and good order then established in the country was more owing to the reduction of the other Rajahs under Vizeram Rauze than to the Company's Government, and they therefore recommended that the Rajahs of Boble, Salloor, &c. then in the hands of Vizeram Rauze, should not be restored, but be released, and reside as pensioners at Vizagapatam, and that the Zemindars of Golgondah and Madgole, then tributary to Vizeram Rauze, should continue to be dependant on him, because both districts were very unhealthy, were the retreats of thieves, and were more easily secured by him than by the Company's troops.

28. The plans of the Committee of Circuit might in general have been adopted with great advantage, but nothing was done upon them. The Chiefs and Councils were abolished, and Collectors appointed in their room in 1794; but the same system of revenue continued with little alteration, until the introduction of the permanent settlement. The want of sufficient information caused this settlement to be unequal. This would have been of less consequence, had it not in many places been too high, which will make most of the new estates, and probably some of the old zemindarries, revert hereafter to Government. We have left ourselves in the Circars with so few means of acquiring information, that it is not easy to say, after a trial of twenty years, whether the effect of the permanent settlement has been beneficial or otherwise to the country. It has been favourable to the cultivation of estates whose assessment is moderate and whose proprietors are active; but it has not improved the condition of the Ryots generally, and has certainly rendered it worse than before in all those villages which have come back to Government with diminished resources. It has not been favourable to the Curnums and village servants, because the landholders have displaced many and deprived others of their just dues. It has not been favourable to Enamdars, a great number of whom have been ejected from their enams without any authority whatever, and their lands converted to the use of the Zemindar or proprietor, without paying any revenue to Government; and it has been unfavourable to all the old Zemindars, by making their lands liable to sale for private debts, by exposing them to frequent law-suits, and by stripping them of the greatest part of their possessions, as in the case of the Rajah of Pettapore; and it has also been unfavourable to the authority of Government, and to the efficiency of the Collectors and Magistrates.

29. The weakness of the authority of Government in the Circars is owing to our restoring the districts of the petty Zemindars, who had been subdued, contrary to the opinion of the Committee of Circuit; to our erecting by the permanent settlement a new set of proprietors Zemindars; to our not receiving a single village in which we could direct control over the Ryots; and to our transferring to these proprietors the Curnums, who are the source of all information. In an open country long under the immediate authority of Government, the permanent settlement, though it tends to conceal the real state of the country, does not seriously affect the public authority by encouraging resistance or rebellion; but in mountainous unhealthy districts, like the Northern Circars, the greater part of which have long been in the hands of a number of petty Rajahs, some claiming independence, and all constantly ready to withhold their tribute, and to raise disturbance whenever they see a favourable opportunity, the permanent settlement has the effect of weakening the authority of Government over the whole province, and of rendering the establishment of security and good order more difficult than before. When we received the Circars from the Nizam a considerable portion of them was Circar land in the hands of the officers of Government, and was generally composed of the most fertile and populous tracts along the sea-coast. By having direct authority over

* Report of Committee of Circuit, 11th October 1781, paragraph 40.

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over a great population and over the most unhealthy part of the community, the influence of Government increased daily, both over its own districts and those of the petty Rajahs, and would in time have become sufficient, without the aid of military force, to have ensured obedience and tranquillity; but by creating new Zemindars and proprietors, and divesting ourselves of the Circar lands, from the immediate possession of which our influence almost entirely arose, we have placed the prospect of the establishment of subordination and good order among the petty Rajahships at a greater distance than ever. We are much more powerful now than in 1784, when the Committee made their report on the Circars; but we are not now so able to establish the authority of Government over them as then, because at that time a considerable part of the country was Circar land, and many of the smaller and most predatory chiefs had been reduced by the Rajah of Vizianagrum, and their territories annexed to his own; but now we have made over the Circar lands to new Zemindars and restored all the reduced Rajahs, and thereby augmented our difficulties, because it is much easier for us to reduce one great Rajah than several small ones. It would have been easier in 1784 to have reduced Vizianagrum, then including eight or ten zemindarries which it had subjugated, than to have reduced any of these petty zemindarries singly; because it is not force that opposes us, but a mountainous and unhealthy country, and those chiefs who have the fewest followers can the most easily elude the pursuit of regular troops, and as they have less at stake than a great chief, they are more apt to be tempted to commit depredations for the sake of plunder, and as their numbers are greater the chances of disturbances are also greater from them than from the principal Rajahs. Our system in the Circars is one of forbearance, and we are obliged to connive at irregularities which would not be tolerated in other provinces, lest we should be compelled to use force, and involve ourselves in a petty warfare against banditti in a pestilential climate among hills and jungles. I saw a very striking instance of this during my stay at Kimedy, and which I might never have known any thing of had I not gone there. The terrast lands and villages are noticed by the Committee of Circuit, and are described as possessions held on a favourable tenure under the Rajahs by Peons, for the purpose of protecting the country from the incursions of plunderers from the hills and countries beyond the Ghauts. These villages are situated on or at the foot of the western hills; but the Peons made no attempt to resist the passage of Pindarries through them in 1816, because they are too weak and unwarlike for such enterprizes; but I found that, notwithstanding this, they had had resolution enough to have withheld their quit-rent ever since this irruption, and that the Collector had not ventured to enforce its payment, so that the whole of the last five years' rent is now due. The petty chiefs of these Peons are called Bessayes. The number belonging to Kimedy is nine, and they were formerly entirely under the Rajah, and paid their rents through him to the Company. This was the proper arrangement, and ought not to have been disturbed; but the Bessayes were very injudiciously, some years ago, separated from the Rajah's jurisdiction, and placed immediately under the Collector. This measure was, no doubt, intended to increase the authority of Government and to lesson that of the Rajah, and would have had this effect, had the villages lain between the zemindarry and the sea; but as they lay at the foot of the hills beyond Kimedy, where the Collector cannot get at them without passing through the whole of the zemindarry, he has in consequence lost his authority over them, and cannot make them pay, but the Rajah can, and they ought therefore to be again transferred to him.

30. The affairs of the Circars can never be well administered, nor the great body of the people be protected against oppression, nor the country be secured from disturbance and the incursions of plunderers, until our Government becomes more respected in those provinces than it is at present. The system which has already been adopted there renders the speedy introduction of any great or general improvement quite impracticable; but much may be done, in time, by pursuing steadily measures calculated to give the Government more weight in the country, and more direct intercourse with and control over the people. No zemindarry once forfeited for rebellion should ever be restored, whatever temporary evil the retention of it might occasion. All estates falling in should invariably be kept and annexed to the Circar lands. The raising

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of Sepoys among the hill districts is not unusual at present, but it should be encouraged, as it tends, through their means, to make the inhabitants better acquainted with us, and to give some of them an immediate interest in the stability of our power. The gradual extension of the Circar lands should be our main object, because it is by having the direct possession and management of landed property that we can best protect the Ryots, grant them remission of rent, assist them in agricultural improvements, and attach them to our Government. The extension of the Circar lands gives us also a great influence over all the military classes residing upon them, as we have thereby the power of granting them indulgences in rent, and other matters, in their several villages. Were the open country all Circar land, we should have little difficulty in raising Peons whenever it was necessary, sufficient to quell any disturbances among the zemindarries, with little or no aid from regular troops; but while the open country is in the hands either of old or new Zemindars, the Peons raised in the villages will never act cordially in our service, nor be deserving of any confidence, because we have no patronage in their villages, and can do nothing for them or their families, while the proprietor or Zemindar of the village, if he be secretly adverse to the cause in which they are employed, can do them much serious injury in various ways. When the open country becomes Circar land, a strong and just Government operates silently upon the people, and through them upon those of the neighbouring hill zemindarries. The better class of traders and cultivators in both districts find that their interest is promoted by the tranquillity of the country. Their influence gradually extends to the leading men of the zemindarry and to the Rajah and his military followers, and discourages them from raising disturbances; and these men, when they see that the body of the people is against them, and that the Government is strong, remain quiet, and in time lose their turbulent and predatory habits.

31. The inefficiency of the Collector's cutcherries has also contributed, though not in so great a degree as the sale of the Circar lands, to weaken the due authority of Government in the Northern Circars. One of the benefits expected from the permanent settlement was its enabling us to reduce the Collector's establishment to a few writers. In consequence of this measure he is without any person capable of assisting him in Revenue matters when any difficulty arises. Instead of being surrounded with a body of intelligent native officers, his cutcherry is, in this respect, inferior to that of some of the Zemindars, and is held in no respect by the people. It may be said that a cutcherry was not necessary, because we wanted no details under the permanent settlement, and because when any arrears accrued we had only to sell the land in order to discharge them. But it might have occurred, that estates would often come under the Collector's management by falling under the Court of Wards, by decrees of court, and by other causes, and that it would then be necessary to have men versed in revenue details to manage them. By not having such men, the Collector is compelled, when a zemindarry comes into his hands, to hire such persons as he can find in order to manage its revenue; but as persons taken by chance in this manner can seldom know much of revenue or be very trustworthy, the affairs of the zemindarry are usually mis-managed, to the great loss of the proprietor and the discredit of Government. As we undertake the management of such estates, it is evidently our duty to take every practicable means to provide men qualified for the task. But no man can be so qualified without practice, and the Collector therefore instead of dismissing the manager of a zemindarry whenever the temporary duty for which he was hired is over, should have such a small permanent addition to his cutcherry as would enable him, whenever a zemindarry came under his charge, to allot to the superintendance of it the services of a man of experience from his fixed establishment, in place of those of a stranger. This measure would occasion some additional expense, but which would probably be compensated by the increase of revenue from better management, and might at any rate be charged to the Zemindars for whose benefit is was incurred. There is another point which requires some arrangement in order to promote the continuance of tranquillity in the Circars, namely, the securing to the ancient Rajahs the possession of their old hereditary domains. This subject has been long before the Board, and all that is wanted might be accomplished by passing a Regulation placing these domains

on

Minute by Sir Thomas Munro, 7 Jan. 1823.

Northern Circars.

on the same footing as they were previous to the introduction of the judicial case, by which they will be exempted from sequestration, on account of any private debt which may hereafter be contracted. The object of this measure is not only to save the families of the old Zemindars from ruin, but to save ourselves from being forced into hostilities in order to support the claims of money lenders. The Zemindars, but more especially those of the hill districts, will often submit peaceably to the resumption of their zemindarry by Government, when they will oppose by arms its transfer to a merchant or Soucar. They are not dishonoured, they think, by their possessions falling into the hands of Government, but they consider themselves as disgraced by seeing the abodes of their ancestors become the property of a low trader; and this feeling, as has been already noticed, was the cause of the long and harassing warfare in the Moherry zemindarry. As the Regulations now stand, we must, whenever a Soucar obtains a degree against a Zemindar for a part or the whole of the zemindarry, on account of a debt, support him by force both in getting and maintaining possession of it; and hence we are every day liable to be dragged into a petty warfare among unhealthy hills, where an enemy is hardly ever seen, when numbers of valuable lives are lost from the climate, and when we often lose but never gain reputation. We have hostilities enough on account of public objects and it is undoubtedly our duty to adopt such measures as may remove the necessity of our being obliged to have recourse to them in support of private speculations. The whole province of Guntoor, though permanently settled, has at present from various causes fallen under the immediate temporary management of the Collector. This circumstance, by giving him the direct control of the village and zemindarry servants, is favourable to his reducing the extra Peons raised during the Pindarry irruption. In speaking of them to me, he said that their services might be dispensed with without any inconvenience. I would, therefore, recommend that he be directed to discharge as many of them as can be spared.

32. On the whole it appears to me that, in order to render the local administration of the Circars gradually more efficient, it will be advisable to restore no lands which have once reverted to Government. To restore the Terrast Peons of Kimedy to the direct authority of the rajah; to improve the revenue establishment of the Collectors; to pass a regulation for securing to the ancient Zemindars their hereditary domains; to pass a regulation for enabling the Collectors either to restore or to assess such enams as have been resumed without authority, since the permanent settlement, according as they may have been held under valid titles or otherwise.

33. The province of Nellore bears so close a resemblance to that of Arcot, both in the character of its inhabitants and the nature of its revenue, as to require no particular observations. The decennial lease appears to have been more nominal than real, and the Collectors of each year to have been made rather upon an estimate of the crop of that year than upon the lease engagement. But it was impossible to obtain any accurate information regarding the manner in which the settlements were made, because the Serishtadars were mere English writers, and unacquainted with revenue affairs. Where the heads are incapable there can be little control over the subordinate officers, and the revenue must suffer from ignorance as well as from fraud. The employment of English writers as Serishtadars is a very general practice from Nellore to Ganjam, and ought to be abolished. The Board of Revenue cannot interfere in the appointment of Collectors' cutcherry servants, but it is their duty to order them to dismiss those who are evidently unfit for the situation in which they are employed. In my way through the Nellore district I was met by the rajahs of Venkatgherry and Calastri. They have, in the enjoyment of long peace and security, lost the military habits of their ancestors. They are both well-disposed men, fond of ease and tranquillity. They attend readily to all the orders of the Collector, and seem only to be anxious for a continuance of the present state of things.

Fort St. George,
7th January 1823.

(Signed) THOMAS MUNRO.

EXTRACT

EXTRACT REVENUE LETTER *to* FORT ST. GEORGE,

Dated the 10th September 1823.

Letter from, dated 12th July 1822, par. 241 to 265; also letters 6th July 1821, par. 59, and 12th October 1821, par. 50.—Deputation of Mr. Thackeray to Ganjam, his reports on the state of the disturbed districts, and settlement of the zemindarries of Mŏherry, Goomsur, and Kimedy.

51. Our approbation of the resolution which you adopted in the judicial department, of sending Mr. Thackeray on this important mission, and our observations on his suggestions relative to the administration of justice and police, in the peculiar circumstances of those districts, will be transmitted to you in our despatch in the judicial department.

Revenue Letter to Fort St. George, 10 Sept. 1823.

52. It remains for us here only to state our opinion respecting the arrangements which you have made for the revenue administration of the country.

Northern Circars.

53. The light which has been thrown by the reports of Mr. Thackeray and the statements of the Collectors upon the causes of the disorder in which those districts have been long involved, is now so full as, we trust, will save you from any danger of incurring similar evils in future, in any part of the territory over which you preside. It was, doubtless, no easy task to provide an administration, calculated to answer tolerably the ends of Government, in the districts circumstanced as these were; and in the endeavour to establish a system, it would appear that very serious errors were committed. The peculiar circumstances of the country having been very imperfectly considered, obstacles thence arose to the measures proposed to be carried into effect, and when the attempt was made to overcome those difficulties, by the ill-adapted measures that grew out of that system, resistance in various shapes, and a state of anarchy, or one nearly approaching to it, were the consequences.

54. Without being prepared to go so far as Mr. Thackeray in the opinion he appears to hold, that governing by the rajahs, in the state nearly of tributary princes, and withdrawing almost wholly the instruments of your Government, is the only or the best mode of administering those rude and hilly districts, We nevertheless can have no doubt that we have carried the opposite principle a great deal too far, and that re-establishing, as you have done, the authority of the ancient families in Moherry and Goomsur, was the speediest and easiest mode of remedying the worst of the evils which then pressed upon those districts. This, in the circumstances in which you were placed, was the best, if not the only practical proceeding which you could adopt, and we trust you will avail yourselves of time and opportunity to consider the means of future improvement.

55. Nothing can be more desirable than the arrangement which you were enabled to make in the case of the Moherry zemindarry, the family in possession agreeing to resign upon receiving back the purchase-money, and the ancient family being reinstated on terms from which you have reason to look for less unsatisfactory results. As the zemindarry will remain under your management during the minority of the rajah, in which time we trust that by proper arrangements the purchase-money will be reimbursed without oppression to the people, and that above all it will be in your power, as we doubt not it will be your earnest endeavour, to ascertain what are the best means of availing yourselves of the influence of the rajah, and of the people themselves to introduce the blessings of a regular government, security of person and property, into that and the similarly situated districts, by good laws and the efficient administration of them. You will, we are persuaded, always bear in mind that these objects can only be accomplished by a due attention to the manners and habits of the people.

56. The circumstances and situation of the father and son, who had conflicting pretensions to the zemindarry of Goomsur, rendered the choice between them peculiarly difficult. The reasons in favour of each are well stated and judiciously weighed by Mr. Thackeray, and though we consider the claims of the son as somewhat stronger than they have appeared to Mr. Thackeray, we are not prepared to say that you have acted wrong in deciding in favour of the father. You did well, we think, both in determining that the right of disposing of the zemindarry should revert to Government on the death of the old Rajah, and also in holding out to the son the prospect of succeeding upon his father's

father's death, if his conduct in the meantime should be such as to make you think him worthy of such an exaltation. Upon the event of his being raised to the authority of Zemindar, the same policy which dictated the limitation of the property to the life of the father would, we imagine, be prudently followed in the case of the son, and as they have both unquestionably forfeited whatever hereditary title they might have possessed, the powers of Government should no longer be restricted than it may be found useful as new occasions arise. We need not recommend to you the propriety of a liberal treatment of the son during the life-time of his father, and approve the allowance which you have assigned to him of 8,000 rupees per annum, out of the 75,000 rupees at which, though the permanent settlement was only 70,000 rupees, you have, upon the recommendation of Mr. Thackeray, fixed the jumma.

Revenue Letter to Fort St. George, 10 Sept. 1823.

Northern Circars.

57. The circumstances of Kimedy were materially different from those of the two former zemindarries. The disturbances which prevailed in that district do not appear to be owing to any unskilful interference on the part of your administration, but to have arisen from the dissensions and contests in the family of the Zemindar, who is a minor, and whose mind is described as likely to remain but ill qualified to discharge the duties of his station as long as he lives. The remedy to which you have had recourse for these evils, we have no doubt was the proper one, namely, "that the Collector should under- "take the immediate and direct management of Kimedy, to the entire "exclusion of the family of the Rajah during his minority."

58. It appears from these instances that the sale of those zemindarries, and the transfer of them to a class of persons whom the inhabitants are strongly and not unnaturally averse to respect or obey, is liable to occasion great disorders, and that the transfer of the entire management into the hands of Government is found the most eligible expedient in all difficult circumstances. This may suggest, on due consideration, some plan by which the tranquillity of the country, and an administration according to law, the great objects of solicitude, may be more perfectly attained, than could have been done by any course which has yet been pursued.

59. We sanction the increase which you authorized in the establishment of the Sub-Collector in charge of the hill zemindarries in Ganjam, at an expense of Rupees 335 per mensem; but we conclude that a general revision of the establishments will take place, in consequence of the new arrangements which you have adopted for the administration of these districts.

EXTRACT REVENUE LETTER *to* FORT ST. GEORGE,

Dated the 18th May 1825.

Letter from, dated 14th January 1823, par. 11.—Minute of Sir Thos. Munro, stating the observations he made on a recent tour through the Northern Circar.

75. THE shortness of the time devoted to this journey did not, as your President remarks, admit of his attending to details. We duly appreciate the motives which induced him to undertake this tour, and are happy to receive the statement of what he was able to collect from his interviews with the Zemindars, respecting their own circumstances and their modes of managing their zemindarries.

Revenue Letter to Fort St. George, 18 May 1825.

76. The practical proceeding, the expediency of which the observations made by your President chiefly impressed upon his mind, was that of increasing the authority of Government in the Northern Circars. "In mountainous "*unhealthy districts,*" he remarks, "like the Northern Circars, the greater "*part of which have been in the hands of a number of petty* Rajahs, some "*claiming independence and all constantly ready to withhold* their tribute "*and to raise disturbances whenever they see a favourable* opportunity, "the permanent settlement has the effect of weakening the authority of "Government over the whole province, and of rendering the establishment of "security and good order more difficult than before." After adducing a variety of considerations in support of this position, he proceeds to what he considers the appropriate remedy, and affirms that "the affairs of the Circars

Revenue Letter to Fort St. George, 18 May 1825.

Northern Circars.

" can never be well administered, nor the great body of the people be pro-
" tected against oppression, nor the country be secured from disturbance and
" the incursions of plunderers, until our Government becomes more respected
" in those provinces. The system which has already been adopted there
" renders the speedy introduction of any great or general improvement quite
" impracticable; but much may be done in time, by pursuing steadily measures
" calculated to give the Government more weight in the country, and more
" direct intercourse with and control over the people."

" No zemindarry," he adds, " once forfeited for rebellion should ever be
" restored, whatever temporary evil the retention of it might occasion. All
" estates falling in should invariably be kept and annexed to the Circar lands.
" The gradual extension," he continues, " of the Circar lands should be our
" main object, because it is by having the direct possession and management
" of landed property that we can best protect the Ryots, grant them remission
" of rent, assist them in agricultural improvements, and attach them to our
" Government. The extension of Circar lands, gives us also a great influence
" over all the military classes residing upon them, as we have thereby the
" power of granting them indulgencies in rent and other matters in their
" several villages." " Were the open country," he affirms, " all Circar land,
" we should have little difficulty in raising peons, whenever it was necessary,
" sufficient to quell any disturbances among the Zemindars, with little or no
" aid from regular troops: but while the open country is in the hands either
" of old or New Zemindars, the Peons raised in the villages will never act
" cordially in our service, nor be deserving of any confidence, because we
" have no patronage in their villages, and can do nothing for them or their
" families, while the proprietor or zemindar of the village, if he be secretly
" adverse to the cause in which they are employed, can do them much serious
" injury in various ways."

77. We have transcribed these considerations at length, because they are the grounds upon which we give our approbation to the instructions which you furnished to the Board of Revenue, in conformity with the suggestions of your President.

EXTRACT REVENUE LETTER *from* FORT ST. GEORGE,
Dated the 21st June 1822.

Revenue Letter from Fort St. George, 21 June 1822.

Extension of the Revenue Line of Service.

31. In consequence of the abolition of the zillah courts of Verdachellum and Coimbatore, our President proposed that principal Collectors should be appointed in Malabar and in Canara, and Sub-Collectors in Canara, Bellary, and Madura. There was previously a Sub-Collector in Malabar. We approved of these arrangements, which were carried into effect accordingly.

EXTRACT REVENUE LETTER *from* FORT ST. GEORGE,
Dated the 8th August 1823.

Revenue Letter from Fort St. George, 8 Aug. 1823.

5. In conformity with a minute recorded by our President,* we deemed it proper to explain to the Board of Revenue the relative situations of a principal and subordinate Collector, and the manner in which their respective duties towards each other ought to be discharged, and we desired that those officers might be furnished with corresponding instructions for their guidance.

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* Consultations, 13th December 1822.

EXTRACT FORT ST. GEORGE REVENUE CONSULTATIONS,

Dated the 13th December 1822.

The President records the following Minute:

Minute by Sir Thomas Munro, — 1822.

Extension of the Revenue Line of Service.

MINUTE *by* SIR THOMAS MUNRO.

There was scarcely time to pass censure upon the disrespectful style adopted by the Sub-Collector towards the principal Collector of Canara, in the correspondence forwarded with Mr. Harris's letter of the 8th November, before a continuance of the same reprehensible conduct was brought to the notice of Government, in Mr. Harris's despatch of the 20th of November.

Mr. Harris having informed the Sub-Collector that he had transmitted their correspondence to Government, that gentleman requests a copy of the complaint which he had preferred against him to the Governor in Council. Mr. Harris, in reply, declines all correspondence on the subject under reference, until he has received the decision of Government upon it, and returns his letter, informing him that he can receive no letter which is not addressed in the style which he had laid down for his guidance. There was nothing very unreasonable in his requiring to be addressed in the style usual from a subordinate to a superior authority, and no man who had any just sense of subordination would for a moment have refused compliance: but instead of this, the Sub-Collector sends back the letter to Mr. Harris, and desires him to dispose of it in any "other way he may think proper;" requires him to "shew any "right to prescribe a mode of address;" tells him "that he stands in the "same rank with himself in the list of Senior Merchants;" and he concludes by observing, "your declining to receive my letters does not appear to be "warranted by any Regulation; a similar resolution, on my part, may be "adopted with as much propriety."

There is in this letter of the Sub-Collector's a spirit of insubordination and of insult to his superior, which deserves the severest reprehension of Government, and which if permitted to pass with impunity would encourage every Assistant to set the authority of his principal at defiance. Were a subordinate magistrate or Collector to be allowed to refuse obedience to an order of his principal, unless a Regulation for it were produced, merely because they happened both to be in the list of Senior Merchants, he might, upon the same ground, decline compliance with the orders of the Board of Revenue or of the Sudder Adawlut. I believe that this spirit is very rare in the service; but no time ought to be lost in checking it, and I therefore recommend that the Sub-Collector of Canara, Mr. John Vaughan, be appointed Sub-Collector and Assistant-Magistrate of Cochin, upon the present salary of 1,000 rupees monthly; that Mr. G. W. Saunders be appointed Sub-Collector and Assistant-Magistrate of Canara; and that Mr. H. W. Kensington be appointed Registrar to the Provincial Court for the Southern Division.

It appears from the case now under consideration, as well as from what took place in Tanjore, that the Sub-Collectors do not sufficiently understand their relative situation to the principal Collector. A Sub-Collector and Magistrate is in every respect as completely under the authority of the principal Collector, as any assistant is. It is his duty to obey, not to discuss the orders of his superiors. It is not likely that he will ever receive from him any order which it would be improper to execute: but even should any thing so extraordinary occur, it is then his duty to state his sentiments respectfully to him, and should he persist in his former opinion, there ought to be no reply, but an appeal, if necessary, should at once be made to superior authority.

The Sub-Collector can never be permitted to enter into controversy with his principal, or to seek to put him in the wrong: every such attempt will always be marked by the displeasure of Government.

The principal Collector must be left to his own discretion, guided by circumstances, as to the extent of authority to be entrusted to the Sub-Collector: but as the main object of the appointment of a Sub-Collector is to enable him to qualify himself for the office of Collector, it is evident that he ought to be allowed to make his settlements, and to discharge and entertain his servants, and

Minute by Sir Thomas Munro, —— 1822.

and generally to perform every duty confided to him, with as little interference as may be compatible with the security of the revenue and the protection of the public servants, as well as of the great body of the people.

(Signed) THOMAS MUNRO.

Extension of the Revenue Line of Service.

EXTRACT REVENUE LETTER *to* FORT ST. GEORGE.

Dated the 18th August 1824.

Letter from, dated 12th October 1824, par. 17 to 20; also letter 21st June 1822, par. 31.—Plan for improving the Revenue branch of the service, and for defraying its additional expense by diminishing the number of Zillah Courts.

Revenue Letter to Fort St. George, 18 Aug. 1824.

98. THIS subject involves two questions: the one relating to alterations in the revenue line of the service; the other, alterations in the judicial. The subject is of the highest importance; but as the revenue question is that alone to which our attention is directed in this department, and as we have the satisfaction to concur with almost every thing on this part of the proposed arrangement suggested in the minutes of your President, it will not be necessary for us here, as we shall reply to the judicial question in the appropriate department, to offer many remarks.

99. The superior advantages attached to employment in the judicial line of the service having operated unfavourably upon the revenue line, and the extent, the delicacy, and the importance of the duties which Collectors have to perform, demanding qualifications as high as are required in the judicial branch, we cannot doubt the propriety of so equalizing the emoluments of the respective classes, as not to afford a motive to men of the best talents and character to relinquish the Revenue for the Judicial department of the service.

100. This you propose to do, "not so much by reducing the judicial as by "raising the revenue allowances, and appointing a certain number of principal "and Sub-Collectors;" and you think the expense might be defrayed "by "abolishing, as they fall vacant, some of the Zillah Courts in which there was "least business."

101. You are already aware of the favourable opinion which we entertain of the plan of managing extensive districts by Principal and Sub-Collectors, which affords you a regular gradation of Revenue servants, Assistant Collector, Sub-Collector, Collector and Principal Collector, and the best prospect of finding in the inferior ranks an adequate supply of officers, properly trained and qualified to discharge, when needed, the duties of the superior stations. As far, therefore, as regards the alterations proposed in the Revenue system, and the mode in which you intend to introduce them by degrees, as you find the qualifications of the officers whom you can employ and other temporary circumstances may render expedient, we have no hesitation in expressing our entire concurrence with your proceedings and views. As little can we hesitate agreeing with your President in the opinion, than when those important branches of administration which devolve upon the Revenue servants are more perfectly performed, "when the lands are accurately surveyed and "registered," so that what belongs to each man can seldom be doubtful, or at least difficult to ascertain, the occasions for Judicial interposition will be greatly diminished. Still, however, we feel the necessity of great caution in reducing the number of tribunals; and though we do not intend in this despatch to enter upon that branch of the subject, we think it necessary, at our earliest notice of it, to apprize you that we shall require the fullest assurance, that in those instances in which you have incorporated two original jurisdictions into one, the natives are not prevented, by the great extension of the jurisdiction of the new courts, from procuring justice in those courts.

102. We perceive by your Consultations to August 1821, that you have made arrangements, not yet communicated in any of your letters to us, with respect to the establishments of several Sub-Collectors. Your regard for economy, and your knowledge of what the circumstances of the case require, enable us to confide in the propriety of those decisions.

EXTRACT

EXTRACT REVENUE LETTER *to* FORT ST. GEORGE,
Dated the 18th May 1825.

Letter from, 14th January 1823, par. 50 and 51; also letter, 8th Aug. 1823, par. 5.—Correspondence between the principal Collector and Mr. Roberts, the Sub-Collector in Tanjore; the conduct of Mr. Roberts towards his superior deemed disrespectful and reprehensible; his consequent removal to be Sub-Collector in Madura; rules promulgated, explanatory of the relative duties of Principal and Sub-Collectors.

42. In all these particulars your proceedings have our entire approbation. Our attention has been forcibly arrested by the evidence here afforded of the great difficulty of finding natives properly qualified to officiate as Tehsildars. This suggests many reflections, which we shall find other opportunities of communicating to you.

Revenue Letter to Fort St. George, 18 May 1825.

Extension of the Revenue Line of Service.

EXTRACT REVENUE LETTER *from* FORT ST. GEORGE,
Dated the 30th January 1824.

31. With reference to the 20th paragraph of our general letter in this department, dated the 8th of August 1823,* we have the honour to report to your Honourable Court that by the census of the population of Ganjam, exclusive of the hill zemindarries, it amounts to 3,32,015. The entire population of the territories under this Presidency is 13,508,535.

Revenue Letter from Fort St. George, 30 Jan. 1824.

Census of the Madras Territories.

EXTRACT REVENUE LETTER *to* FORT ST. GEORGE,
Dated the 2d January 1822.

Letter from, dated 31st January 1818, par. 164.—Mr. Ellis's replies to the queries respecting Meerassy tenure, printed for the use of the service.

94. We are surprised that the replies of Mr. Ellis are the only replies we hear of on this occasion. The queries were general. It is expedient that a question of this sort should be decided, not upon one man's opinions, but by a consideration of all the information which can be obtained. We disapprove of this printing and circulating of Mr. Ellis's opinions alone, upon the ground that it must, to a great degree, have the effect of imposing upon the service the opinions of Mr. Ellis as the authoritative conclusions of the Government. At that time, however, the Government were without those means of forming a conclusion, which they themselves had called for, namely, the replies of the several Collectors. That the opinions of Mr. Ellis happened to coincide with the preconceived opinions of the Board of Revenue, was only an additional reason for caution on your part, in order that a question of this magnitude might be decided, not on authority only, but on deliberate inquiry and full information.

Revenue Letter to Fort St. George, 2 Jan. 1822.

Meerassy Right.

EXTRACT REVENUE LETTER *to* FORT ST. GEORGE,
Dated the 29th September 1824.

Letter from, dated 19th February 1822, par. 11.—*Report received from the Committee for revising the Custom Regulations, on the grain trade of the maritime provinces for the last fifteen years.*

15. The Committee informed you in their report, that they had not received any reply from some of the local officers to their communications upon the subject of the grain trade, and we do not find that the officers in question were called upon to furnish any explanation of their mission to supply the requisite information. The information furnished by the Committee is satisfactory, as far as it goes. You will compare the statement of prices thus furnished with the complaints of low prices so often urged to account for the difficulty in realizing the revenues. In respect to the duties on the exportation of corn, it is not desirable that when it is necessary to equalize the supply of provisions among our own provinces, by sending grain from those where it is abundant to others where it is scarce, it should be loaded with a tax to Government in those provinces where it must be naturally the nearest. There is, however, a reason urged in favour of the export-duty in Canara,

Revenue Letter to Fort St. George, 29 Sept. 1824.

Grain Trade.

* Consultations, 19th December, No. 1.

Revenue Letter to Fort St. George, 29 Sept. 1824.

Grain Trade.

Canara, which is not without its weight. It is affirmed that the principal part of what is so exported is destined for the supply of foreign countries, which cannot be supplied from any other quarter. If this be the case, which ought to be carefully ascertained, there is no good reason why those countries should not pay to us a moderate tax on such supply: but unless it be certain that these foreign countries cannot be supplied from another source, the duty would only operate as an impediment to exportation. In any case it ought to be drawn back on such corn as is exported for the supply of our own provinces.

EXTRACT REVENUE LETTER *to* FORT ST. GEORGE,

Dated the 29th September 1824.

Letter from, dated 21st June 1822, par. 30 and 56.—Report of Major De Havilland on the expediency of continuing Clive's canal into the Nellore district, and on a general plan of inland navigation. A series of levels taken by Captain Cullen.

Revenue Letter to Fort St. George, 29 Sept. 1824.

Inland Navigation.

91. We agree with you in estimating highly the importance of facilitating internal communication, and also in the propriety of receiving the present information as part only of the materials necessary to enable you to determine in what places, and to what extent operations for that purpose should be undertaken. It is always necessary, in each undertaking of this sort, to make an accurate comparison between the amount of traffic to be facilitated and the cost which must be incurred; for if the benefit to the traffic, estimated in money, would not afford a proper compensation for the expense, that is, a moderate interest for the capital sunk, the productive industry of the country is not promoted by such means, but impaired.

EXTRACT REVENUE LETTER *from* FORT ST. GEORGE,

Dated the 21st June 1822.

Revenue Letter from Fort St. George, 21 June 1822.

Native Establishment for the Board of Revenue.

47. Our President recorded a Minute,* explaining the advantages which, in his opinion would arise from attaching to the Board of Revenue a native establishment, similar to a Collector's cutcherry. That Board, he observed, required the same sort of aid in the preparation of accounts, and advice in all matters connected with taxation and the improvement of the revenue, which a Collector obtains by means of his cutcherry, from constant communication with intelligent native Revenue servants. Such an establishment would enable the Board, in many cases, to correct mistakes, and to supply deficiencies in the Reports of Collectors, and would render many of the present references to Collectors unnecessary. Sir Thomas Munro remarked, that although the Board of Revenue ought to have more intercourse with the natives than any other public body, yet as at present constituted it had none at all, and that its proceedings must in consequence be carried on under a great disadvantage.

48. Our President further observed, that the expense of the native establishment of the Board of Revenue would be in a great measure defrayed, as well as the usefulness of it experienced, by its furnishing a travelling cutcherry for one of the members, or any other public officer or deputation, and that a Serishtadar from it ought to attend the Governor when visiting the provinces.

49. With respect to the duties of the native establishment, Sir Thomas Munro stated that it would be expedient to defer framing a set of rules till some experience had been acquired. The accounts in general should be similar to those of a Collector's cutcherry. The only directions which, in the beginning, seemed to our President to be necessary, were the following. The accounts should all be kept in one language, the Hindoo: they should not be in the same detail as those of a Collector; but nevertheless they ought to descend as low as villages, and to contain a statement of the land of each village, shewing the quantity of circar and enam; of dry, wet, and garden; of the cultivated, uncultivated, and waste, of each class. They should also contain a statement of the assessment by survey upon each village, under the different

* Consultations, 12th April, Nos. 2 and 3.

different heads of wet, dry, &c.; and where there has been no survey, a statement of the customary rates of assessment and of the actual collections.

Revenue Letter from Fort St. George, 21 June 1822.

50. Our President remarked, that if such a set of village accounts existed in the Board of Revenue, the accidents by which Collector's accounts are liable to be destroyed would be of less consequence. They would also be of great use for reference and comparison, and would furnish a standard whereby all errors and falsifications might hereafter be discovered and corrected.

Native Establishment for the Board of Revenue.

51. We entirely concurred in the sentiments which your Honourable Court will find fully set forth in our President's Minute, and we furnished the Board of Revenue with directions accordingly, stating of what description of servants we were of opinion the native establishment should consist, and desiring that the expense on account of it should not exceed 32,000 rupees per annum. The Board of Revenue subsequently laid before us a detailed list of establishment, which has obtained our sanction.*

EXTRACT REVENUE LETTER *to* FORT ST. GEORGE,
Dated the 18th August 1824.

Letter from, dated 12th October 1821, par. 47; also letter, 21st June 1822, par. 47 to 51.—Modification of the office establishment of the Board of Revenue, for enabling them to bring up the business more regularly; also attachment to the Board of Revenue of a new native establishment, analagous to a Collector's cutcherry, at an expense of 32,000 rupees per annum.

Revenue Letter to Fort St. George, 18 Aug. 1824.

127. The purposes to which a cutcherry belonging to the Board of Revenue would be subservient are set forth in a Minute of your President, under date 9th April 1822, and are of so much importance that we cannot doubt the propriety of your adopting the measure which he proposed. The Board of Revenue being now supplied with abundant means for keeping up the business of the office, there can be no excuse for not sending us home their proceedings with index, up to the date of your Consultations, as directed in our despatch dated the 10th September 1823. Till they are received, we remain with very imperfect information respecting the grounds upon which your decisions are taken.

128. When you record on your Consultations the letters which are received from the Board of Revenue, you annex, as enclosures, the letters which the Board have deemed it proper to issue to the different officers, but not the reply to those letters received from the officers. The enclosures thus incomplete are of no use, as brought on your records, either to us or yourselves. It appears to us that where it is desirable the enclosures should be entered at all, they should be recorded complete; but that, in the case before us, the entry on your records of the Board's enclosures may be dispensed with, as we have separate copies of the Board's proceedings regularly sent home, from which we invariably extract all documents to which you refer us on your Consultations. This observation does not apply to any enclosures in documents which may be received from other authorities than the Board of Revenue, as in such case all the correspondence, with the enclosures, they not being furnished to us in any other shape, should be entered in full.

EXTRACT REVENUE LETTER *from* FORT ST. GEORGE,
Dated the 14th January 1823.

Revenue Letter from Fort St. George, 14 Jan. 1823.

Education of the Natives.

40. Our President having recorded a Minute, which will be found in our Consultation of the 2d July, recommending as an object of interest and importance that we should procure the best information regarding the actual state of education in its various branches among the natives, we gave the necessary instructions for that purpose to the Board of Revenue, but have not yet received any report on the subject.

EXTRACT

* Consultations, 11th June, Nos. 10 and 11.

EXTRACT FORT ST. GEORGE REVENUE CONSULTATIONS,

Dated the 2d July 1822.

Minute by Sir Thomas Munro, 25 June 1822.

Education of the Natives.

THE President records the following Minute.

MINUTE *by* SIR THOMAS MUNRO.

1. Much has been written, both in England and in this country, about the ignorance of the people of India and the means of disseminating knowledge among them: but the opinions upon this subject are the mere conjectures of individuals, unsupported by any authentic documents, and differing so widely from each other as to be entitled to very little attention. Our power in this country, and the nature of its own municipal institutions, have certainly rendered it practicable to collect materials from which a judgment might be formed of the state of the mental cultivation of the people. We have made geographical and agricultural surveys of our provinces; we have investigated their resources, and endeavoured to ascertain their population; but little or nothing has been done to learn the state of education. We have no record to show the actual state of education throughout the country. Partial inquiries have been made by individuals, but those have taken place at distant periods and on a small scale, and no inference can be drawn from them with regard to the country in general. There may be some difficulty in obtaining such a record as we want. Some districts will not, but others probably will furnish it; and if we get it only from two or three, it will answer in some degree for all the rest. It cannot be expected to be very accurate, but it will at least enable us to form an estimate of the state of instruction among the people. The only record which can furnish the information required is a list of the schools in which reading and writing are taught in each district, shewing the number of scholars in each and the caste to which they belong. The Collectors should be directed to prepare this document according to the form which accompanies this paper. They should be desired to state the names of the books generally read at the schools; the time which scholars usually continue at such schools; the monthly or yearly charge to the scholars, and whether any of the schools are endowed by the public, and if so, the nature and amount of the fund. Where there are colleges or other institutions for teaching theology, law, astronomy, &c., an account should be given of them. These sciences are usually taught privately, without fee or reward, by individuals, to a few scholars or disciples; but there are also some instances in which the native governments have granted allowances in money and land for the maintenance of the teachers.

2. In some districts reading and writing are confined almost entirely to Brahmins and the mercantile class. In some they extend to other classes, and are pretty general among the Potails of villages and principal Ryots. To the women of Brahmins and of Hindoos in general they are unknown, because the knowledge of them is prohibited and regarded as unbecoming the modesty of the sex and fit only for public dancers; but among the women of the Rujbundah and some other tribes of Hindoos, who seem to have no prejudice of this kind, they are generally taught. The prohibition against women learning to read is probably, from various causes, much less attended to in some districts than in others, and it is possible that in every district a few females may be found in the reading schools. A column has been entered for them in the form proposed to be sent to the Collector. The mixed and impure casts seldom learn to read; but as a few of them do, columns are left for them in the form.

3. It is not my intention to recommend any interference whatever in the native schools. Every thing of this kind ought to be carefully avoided, and the people should be left to manage their schools in their own way. All that we ought to do is to facilitate the operations of these schools, by restoring any funds that may have been diverted from them, and perhaps granting additional ones where it may appear adviseable. But on this point we shall be better able to judge, when we receive the information now proposed to be called for.

25th June 1822. (Signed) THOMAS MUNRO.

STATEMENT

STATEMENT *of the Number of Native Schools and Colleges in each Collectorate, and of the Number of Scholars.*

NAME of COLLECTORATE.		Schools and Colleges.	Brahmin Scholars.			Vyser Scholars.			Sooder Scholars.			All other Castes.			Grand Total, No. 4 to 15 inclusive.			Mussulman Scholars.			Total Hindoo Scholars.			Total Population.*		
		Number.	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.
NORTH ARCOT	Schools...	100																							
	Colleges..	None.																							
SOUTH ARCOT	Schools...	—																							
	Colleges..	—																							
[Enter the other Collectorates as above.]																									

* Where no previous census has been taken, the estimated population to be inserted.

EXTRACT

Minute by Sir Thomas Munro, 25 June 1822.

Education of the Natives.

EXTRACT REVENUE LETTER *to* FORT ST. GEORGE,
Dated the 18th May 1825.

Letter from, dated 14th January 1823, par. 40.—Instructions given to the Collectors to transmit information relative to the state of education in their district.

Revenue Letter to Fort St. George, 18 May 1825.

Education of the Natives.

We think great credit is due to Sir Thomas Munro for having originated the idea of this inquiry. We shall be better able, when we have seen specimens of the reports, to judge whether the prescribed inquiry is sufficient to bring forth all the useful information capable of being obtained. The proportion in which the great body of the people obtain the knowledge of reading and writing, the degree to which the means of obtaining them are placed within their reach, the extent to which the branches of knowledge esteemed of a higher kind are objects of pursuit, and the means of instruction in them are afforded, are the most important points, and these appear to be fully embraced. The most defective part of the information which will thus be elicited is likely to be that which relates to the quality of the instruction which the existing education affords; but of this we shall be able to form a more correct opinion when we see what the reports contain. It was proper to caution the Collectors against exciting any fears in the people, that their freedom of choice in matters of education would be interfered with; but it would be equally wrong to do any thing to fortify them in the absurd opinion, that their own rude institutions of education are so perfect as not to admit of improvement.

EXTRACT REVENUE LETTER *from* FORT ST. GEORGE,
Dated the 6th July 1821.

Revenue Letter from Fort St. George, 6 July 1821.

Punishment of Native Revenue Servants.

62. We took occasion to remark to the Board of Revenue,* that it should be inculcated on Collectors that the punishment inflicted on Revenue servants for misconduct should, when the case would allow, be such as might reclaim them, not such as would involve them in ruin. If a servant has generally behaved well, or if he is well qualified for his place, or if his place has long been in his family, it is better that he should be suspended temporarily for an offence that may admit of any extenuation than that he should be finally dismissed. The total loss of situation is a heavier punishment than most offences, when all their circumstances are taken into view, deserve, or than, except in marked cases, it would be proper to inflict.

Revenue Letter to Fort St. George, 18 Aug. 1824.

EXTRACT REVENUE LETTER *to* FORT ST. GEORGE,
Dated the 18th August 1824.

Letter from, dated 6th July 1821, par. 62.—The Board of Revenue directed to instruct Collectors that the severe punishment of dismission should not be inflicted on Revenue servants for minor offences.

64. In the propriety of this recommendation we concur. In fixing the measure of a punishment, however, it is always to be remembered that, unless the penalty is sufficiently heavy to outweigh the motive producing the delinquency, the object will not be attained.

EXTRACT REVENUE LETTER *from* FORT ST. GEORGE,
Dated the 19th February 1822.

Revenue Letter from Fort St. George, 19 Feb. 1822.

74. On Sir Thomas Munro's return from a visit to Bangalore, he recorded a minute† relative to the condition of the people, and the state of the administration in Chittoor and Baramahl, the two districts through which he had passed. In the former he had found the people generally contented, but in the

* Consultations. 10th November, Nos. 4 and 5. † Ibid., 30th November, Nos. 5 to 9.

the latter the complaints from people of every class were so numerous that they could only arise from something very defective in the local administration. We shall refrain from entering into a detailed statement of the grounds of complaint explained in our President's minute, till a reply has been received to the reference which we deemed it necessary to make on the subject, through the Board of Revenue, to the Collector and Magistrate.

Revenue Letter from Fort St. George, 19 Feb. 1822.

Chittoor and Baramahl Districts.

EXTRACT FORT ST. GEORGE REVENUE CONSULTATIONS,

Dated the 30th November 1821.

THE President records the following minute.

Minute by Sir Thomas Munro, 23 Nov. 1821.

MINUTE *by* SIR THOMAS MUNRO.

In my late visit to Bangalore, I passed through the collectorates of Chittoor and the Baramahl, and had a good deal of communication with the Collectors and several of the natives on the state of both districts. In Chittoor I found the people in general contented, and I received but few complaints. These were chiefly confined to two heads: one was the claim of villages, which for various causes had been held at a rent much below the usual rate during the lease, to a continuance of that indulgence, but to which they are not entitled by the customs of the country; the other was the claim of Potails, who declined to rent their villages under the decennial lease, to be restored to the management of them under the present settlement, and which I think cannot without injustice be refused. But in the Baramahl the complaints were so numerous from people of every class, that they could only arise from something very defective in the local administration; and under this conviction, I made such inquiry regarding the mode in which it was conducted as the shortness of my stay permitted.

The principal subjects of complaint were, 1st. The excess of the tariff valuation of commodities liable to duty above the market rates; 2d. Excessive fines for neglect or breach of orders; 3d. Increase of thieves and robbers; 4th. Interference of the police with the village servants; 5th. The taking of grain, fowls, and sheep by the police officers from the Ryots, at a price much below their value, but more frequently without any payment whatever.

The principal causes of these disorders are the want of arrangement in the Collector's cutcherry, the want of authority in the Tehsildars of districts, and the continuance or re-establishment of a police under Darogahs and Tannahdars, and independent of the control of the Tehsildars, contrary to the regulations and the intentions of Government.

I am satisfied that all the evils complained of by the inhabitants do exist in the Baramahl, though they were no doubt in some cases exaggerated, and more perhaps with regard to the duties on commodities than to any thing else. I found, however, that the tariff was in general from twenty to thirty per cent. above the market rates. This is not only injurious to the trade of the country but tends to mislead Government, by making it suppose that an increase of trade is the cause of the increase of the custom revenue, when it may be owing solely to a higher tariff.

Some cases of heavy fines were brought to my notice. One of them was very exorbitant, but had been remitted after having been kept suspended over the party for some months. Several instances have been stated to me of exorbitant fines in the judicial and revenue departments, and for matters of so trivial a nature, that had the custom of the country been followed, they would either have been passed over altogether, or punished by a very light fine. Heavy fines can never be necessary in revenue affairs: for any neglect of official duty, the fine should be merely nominal. Its object is merely to convey censure and to produce more attention, and it will have this effect in most cases, and where it has not, removal from office is a better remedy than a heavy fine, which is a most unpopular exercise of authority, and is always regarded by the natives as oppressive and unjust. A Collector should seldom impose a fine of more than two or three rupees upon any of his native servants for

Minute by Sir Thomas Munro, 23 Nov. 1821.

Chittoor and Baramahl Districts.

for neglect of duty, and it should in no case exceed ten rupees without the sanction of the Board of Revenue. The fact of the increase of thieves and robbers during the last twenty years, is supported not only by the concurring opinion of the inhabitants, but by the reports of the Magistrates. The causes to which the increase, so discreditable to our administration, is ascribed by the district Moonsiffs of Kestangerry and Tripatore, and the most intelligent natives with whom I conversed on the subject, are the disarming of the country, the difficulty of conviction under the Mahommedan law, and the want of restraint upon vagabonds having no visible means of livelihood.

From the year 1792, when the Baramahl was ceded to the Company, until 1800, during which period it was under the management of Colonel Read, the inhabitants were but little molested by thieves and robbers. It might have been expected, that as at that time the Baramahl was bounded on two sides by Mysore and Coimbatore, then in the hands of Tippoo, where banditti could easily find a refuge, and that as those countries are now under our dominion or influence, that robberies ought to have been more frequent then than now. But they were certainly not half so common, though there was no separate police establishment, and though the Collector had no other instruments to employ in the apprehension of offenders, than the village servants and the ordinary establishment of revenue Peons under the Tehsildars. The Collector had, however, at that time some important advantages which he has not now. There was no divided authority in the district, as the whole Revenue and Judicial administration was vested in himself. He was not impeded by the Mahommedan law of evidence, but could commit to prison or sentence to hard labour any offender of whose guilt he thought the proof was satisfactory. He could confine all vagrants suspected of thieving who could not give a proper account of their means of subsistence; and as the inhabitants were armed, he had a greater facility than now, both in opposing and apprehending robbers. I see no way so likely to check these disorders, as the abolishing of all restrictions on the inhabitants going armed, and the authorizing the Magistrates to confine vagrants and other persons, who, there is reason to believe, subsist by thieving. The effect of the prohibition against the use of arms has been to encourage robbery by rendering the inhabitants defenceless. It has disarmed them from whom we had nothing to fear, but not the banditti from whom alone there was any mischief to be apprehended, because they conceal their arms and bring them out when wanted. If we allow the inhabitants the free use of arms, they will defend themselves against common robbers, and render much more assistance to the Magistrate than they can now do in apprehending them. At present, even when they have arms, they are afraid to make use of them, either in defending themselves or in seizing robbers, because they believe that if they inflict any wound they will be liable to punishment by the courts. The district Moonsiffs of the Baramahl inform me that this opinion was general. They brought it to my notice in consequence of some of the inhabitants having very recently been maimed by robbers, and they spoke of the inhabitants being restrained by the fear of prosecution from using these arms on such occasions as a great grievance.

The first Judge on circuit of the Western Division, in his report of the first session of 1821 for South Malabar, states that the people are afraid to wound in seizing prisoners lest they be tried for murder. He mentions a remarkable instance, in which these Government officers who had killed a notorious robber and rebel who resisted were tried for murder eleven years afterwards before himself, and declared by the law officers liable to akoobet, in which sentence he did not concur. He attributes the fear of wounding robbers to the rescission of Regulation XIII, of 1809, but I believe that it has prevailed ever since the first introduction of the Judicial code. Its existence, however, is an evil which should be removed by an enactment authorizing the use of arms, either in defence of property or in securing robbers.

The last and greatest grievance complained of by the inhabitants of the Baramahl is the state of the police. I found it established under Darogahs, with every abuse which can attend that system. I had complaints everywhere of sheep, grain, and other articles being taken by the police officers, either without

Minute by Sir Thomas Munro, 23 Nov. 1821.

Chittoor and Baramahl District.

without payment or at rates not equal to half their value. I have reason to believe that not less than four or five hundred sheep, and grain to a very considerable amount, have been taken in this manner within the last eighteen months. When I asked why this was not prevented by the Tehsildars, I was told that they had no authority in the matter. On speaking to the Tehsildars themselves, I discovered to my surprise that this was really the case: that the Tehsildar, so far from being the head of the police, had nothing to say to it, could not issue any orders regarding it, and was as ignorant of all its operations as any individual in his district: that it was entirely directed by a Darogah acting immediately under the Collector, and having under him a much greater establishment of Peons than the Tehsildars: that this supervision of the Tehsildar's authority was not confined to a dangerous pass, or any spot particularly exposed to the depredations of robbers, but was universal, extending over any village of the most quiet districts. That petty Tannadars were established wherever the Darogah thought proper, each of whom withdrew in succession, the watchmen from the neighbouring villages, in order to be employed at his tannah, and that the Potails of villages had no authority over their own watchmen. I also found that the Custom servants were independant of the Tehsildar: that though they transmitted their accounts through him, they corresponded directly with the Collector's cutcherry, and received all their orders from thence: that the extra revenue arising from strays, fines, unclaimed property, &c., was in the magistrate's department, and no account of it with the Tehsildar; and that the Collector's Serishtadars have no control over the Police or Custom accounts or the Treasury, and that if they want to know the state of balances they must apply to the Treasurer.

The result of such a system has been just what might have been expected: the Tehsildar is a cypher in his district compared to the Darogah. He has no real authority; he is less feared by the inhabitants than a police Peon: he is obliged to look on and see the Ryots plundered by the Tannahdars; and is a mere collector of the land-rent. This separation of authorities, which too many Collectors are fond of adopting, from the belief that it prevents their Serishtadars from acquiring any undue influence, and secures their own controul over any branch of their establishments, has the inevitable effect of exposing the revenue to loss and the people to exaction, of breeding general discontent, and of keeping the Collector himself in ignorance of what is going on. This is nearly the state of things in the Salem Collectorate, and it can be no better until confidence is reposed in the higher class of Revenue servants, and the local administration of the districts entrusted to the Tehsildars instead of Police officers. The police, though intended to check abuses, is itself, of all things, when uncontrolled the most liable to abuse. No system of local administration is ever so odious and oppressive as that where the Police holds the first rank. Police officers have no sympathy with the people, nor any interest in the prosperity of the country. Where they have no duties but those of police, they can have no wish to see tranquillity and good order established, because they know that they have less chance of employment in tranquil than in disturbed times. They exaggerate every report of robbers in order to keep up alarms: They seek for thieves where they know that in reality there are none: they harass the people by unfounded accusations, and extort money from them by threats of bringing forward publickly their domestic irregularities, real or pretended. Such a police does much more injury than all the thieves and robbers in the country. The people would suffer much less if they were left to the thieves than to it. They could protect themselves against the thieves, but there is no defence against an uncontrolled police. I am convinced that, during the last eighteen months, the amount of the exactions of the police in the Baramahl has exceeded the value of all the property stolen.

These disorders can only be effectually repressed by placing the police under their proper superior, the Tehsildar of the district, who, as his advancement generally depends on its prosperity, is urged, both by self-interest and duty, to preserve the peace of the country, and to protect the inhabitants both from robbers and the police. This control is no more than what the Tehsildar has a right to by the Regulations, and the Collector ought not to expect the affairs of the district to be properly conducted, unless he grant to him the same undivided

Minute by Sir Thomas Munro, 23 Nov. 1821.

Chittoor and Baramahl Districts.

divided authority and the same confidence which he himself receives from Government. This principle is equally applicable to every gradation of office, from the head of the village to the Collector. In order to be efficient, the heads must have full control; the Potail in the village, the Tehsildar over all in the district, and the Serishtadar over all the Collector's cutcherry. There should be no Treasury or Custom establishment independent of the Serishtadar. All accounts in every branch should be under him completely: he should have access to them at all times, not by requesting but by ordering, as all persons employed in them should be regarded as his Gomastahs.

The substance of this minute should be communicated to the Board of Revenue, and their attention should be particularly called to that part of it which regards the high tariff, excessive fines, the want of system and control in the accounts from the whole not being under the authority of the Serishtadar, and the disorders of the police; and the Collector should be required to place it not nominally, but really and entirely under the Tehsildar, and to explain why it has not been done before.

The Board of Revenue should also be directed to send orders without delay to restore to the hereditary Potails the inheritance of which they were deprived for refusing to accede to the decennial lease. It is known to this Board, that these Potails were deprived of the management of their villages, and of a part of their ancient service lands and allowances, and many of them of the whole. Some of them may have been urged to reject the lease, in the hope of obliging the Collectors to let them retain their villages on their own terms; but I believe that far the greater part of them were influenced solely by the fear of engaging in the untried experiment of a long lease, the result of which was extremely uncertain, and which might lead to imprisonment and ruin. It is not, therefore, surprising that, under such circumstances, many should have declined the lease: the only wonder is, that the number was not much greater. Their conduct was dictated by a prudent regard for their own safety, and ought not to subject them to censure, and still less to the punishment of being excluded from the possession of their hereditary possessions.

As the opinion is general among the inhabitants that the carrying of arms is prohibited by law, the magistrates should be directed to make it generally known, that every person is at liberty to wear arms who chooses it; and as it is also a prevalent opinion that the inhabitants are liable to punishment if they wound or kill thieves, either in endeavouring to seize them or in defending themselves, it may be advisable to declare by a positive enactment, that they are not liable to punishment for any accidents which may happen on such occasions.

The want of restraint upon vagabonds and suspicious persons having no visible means of livelihood, to which the increase of robberies in the Baramahl has been attributed, I have long regarded as an evil; but as one which could not easily be remedied without the danger of authorizing oppression. There are persons who take up their residence in towns and villages who are little known to the inhabitants, who are occasionally absent for weeks or months, and who seem to live at their ease without any visible means. Coiners and the worst class of robbers, murderers, Phansigurs, often live in this manner. The Magistrate should be empowered to demand from such persons, and likewise from all such persons of notorious bad character and suspected of being concerned in thefts and robberies, security for their personal appearance whenever it may be required, and in the event of their failing to give such security, to send them to the criminal Judge, to be dealt with in the same manner as has been proposed to be done with regard to other persons of notorious bad character, in the draft now in circulation, Regulation VII. 1821.

23d November 1821. (Signed) THOS. MUNRO.

EXTRACT

EXTRACT REVENUE LETTER *to* FORT ST. GEORGE,
Dated the 29th September 1824.

Letter from, dated 19th February 1822, par 74; also letter, 21st June 1822, par. 68.—State of the Baramahl and Chittoor districts brought under consideration by a Minute of the President, who had passed through those districts in his visit to Bangalore.

Revenue Letter to Fort St. George, 29 Sept. 1824.

Chittoor and Baramahl Districts.

62. We derive great satisfaction from this additional proof of the vigilant and well-directed superintendance of your President, and we trust that his able exposition of the inefficiency of the existing system of administration and control will lead to an adequate provision for the due accomplishment of those important objects. A periodical circuit of the provinces by a Member of the Board of Revenue would seem to be a principal means through which such improvement may be reasonably expected. It appears that great abuses have prevailed, and that many evils of the worst description were the consequence. We desire to receive from you, at an early period, a report stating the result of your deliberations upon the means of securing the due exercise of the extensive powers now confided to the Collectors. The suggestions contained in the minute of Sir Thomas Munro bear the usual marks of his sound judgment, and his exposition is well calculated to impress upon you the necessity of a comprehensive scheme for providing securities, beyond those derived from the ordinary prudence and diligence of the local authorities, for the due exercise of the powers entrusted to them. Mr. Cockburn's report of the 23d March 1822 shews to what a lamentable extent abuses may be carried, without the controlling authority obtaining any knowledge of their existence for a long period.

63. In freeing the people from those apprehensions of punishment for any wound inflicted in apprehending and resisting robberies, which deter them from the active discharge of that important duty, it will be necessary to guard against the temptation of making the apprehension of a robber a pretext for wounding or destroying an enemy or rival. These are crimes, the punishment of which must not be compromised.

64. We desire that you will duly consider Sir Thomas Munro's suggestions as to the effect of allowing people the use of arms for their own defence; and we trust that the points referred to the further consideration of the Foujdarry Adawlut, in your Secretary's letter dated 4th January 1822, have obtained from that court the serious attention which their great importance demands.

65. In the fourth paragraph of the Collector's letter dated 23d March 1822, we find another instance of those abuses in collecting the customs for the prevention of which we are so anxious. From the long pending deliberations upon this subject, which we trust are drawing to a close, we expect the removal of our uneasiness on this account.

EXTRACT REVENUE LETTER *from* FORT ST. GEORGE,
Dated the 19th February 1822.

Revenue Letter from Fort St. George, 19 Feb. 1822.

Native Temples.

6. The Board of Revenue having submitted for our orders whether Canara Hegada, who had undergone a sentence of imprisonment and hard labour passed upon him by the Court of Circuit, should be restored to his hereditary privilege of exercising the chief direction over the Durmastalla Pagoda in Canara, and whether the Collector ought to exert any control over his management, we informed them of our opinion that Canara Hegada should not be obstructed in resuming the entire direction of the affairs of the Dhurma Stalla Pagoda, and that no interference with his management should take place, so long as it continued to give general satisfaction to the people and to provide for the prosperity of the Pagoda. We considered this to be the proper rule with respect to all similar endowments; but at the same time were of opinion, that the right of interference, when necessary, should be reserved to the officers of Government. It did not appear to us, as it had done

* Consultations, 3d August, Nos. 14 and 15.

Revenue Letter from Fort St. George, 19 Feb. 1822.

Native Temples.

done to the Board of Revenue, that there was any ground for exempting the religious institutions of Malabar and Canara from the provisions of Regulation VII, of 1817; but we expressed our wish that those provisions, there as well as elsewhere, should be sparingly applied, and not against the sense of the parties most interested, but for their benefit and with their concurrence.

EXTRACT REVENUE LETTER *to* FORT ST. GEORGE,

Dated the 29th September 1824.

Letter from, dated 19th February 1822, par 6; also letter, 21st June 1822, par. 27; and ditto, 14th January 1823, par. 14.—Proceedings relating to the temples of the natives, and the control exercised, or proper to be exercised by Government.

Revenue Letter to Fort St. George, 29 Sept. 1824.

7. The questions connected with this subject are both delicate and important; but we are sorry to perceive from the documents before us, that so little of order has hitherto been established, and that the proceedings of Government have been so little regulated by any settled principle. The difficulty is, how to interfere, so as to prevent the misapplication of the funds to mischievous purposes, without exciting the religious jealousies of the people. But yet we doubt not, that a line of conduct may be drawn, by which, without infringing on religious liberty or interfering with the most jealous scruples of the people, not only evil where it exists may be avoided, but something useful, especially in the shape of education, may be connected with the expenditure of the revenues, often very large, of the native temples.

8. It does not appear to us that you could have passed any other decision than you did in the case of the Darmastalla Pagoda, though it was far from desirable that a convict subjected to five years' imprisonment and hard labour on the highways, should hold so much uncontrolled authority as the superintendence of this pagoda, and the disposal of its large revenue conferred upon him. Your decisions also, relative to the degree of control to be exercised over the triplicane pagoda at Madras, and relative to Mr. Murray, the Collector, appear to be adapted to the circumstances of the case.

9. By the expression at the end of paragraph 6, of your letter of the 19th February 1822, relative to the sparing application of the provisions of Regulation VII of 1817, we understand you to mean that the Board of Revenue, in their quality of superintendants, are to make a cautious and delicate use of the discretion confided to them: not that the officers of Government are, when they please, to dispense with the execution of the law, which would be a most irregular and dangerous practice.

10. In our letter dated the 2d of January 1822, we desired to know the reason why the expense of a suit, in which the triplicane pagoda was concerned, fell upon Government and was not defrayed out of the revenues of the pagoda. Your reply, in paragraph 14 of your letter dated 14th January 1823, is not satisfactory. It does not follow that the income of the pagodas, because in part derived from the public revenues, and because under the protection of Government, as all other species of income are, should not defray the expense of their own law-suits. We cannot infer that you mean, though your words may admit of such interpretation, that Government is to be universally loaded with the expense of the law-suits of the pagodas. At any rate, we direct that no such general rule be established, and that Government may not be made to bear the expense of such suits, in any case in which it is not required by special reasons, which must be duly reported to us.

EXTRACT REVENUE LETTER *from* FORT ST. GEORGE,

Dated the 19th February 1822.

Revenue Letter from Fort St. George, 19 Feb. 1822.

Emigration of Ryots.

37. The Board of Revenue submitted for orders a representation from the Collector of Bellary,* relative to the emigration of Ryots indebted to the Circar

* Consultations, 7th September, Nos. 6 and 7.

Circar from his district to Mysore. In reply, we stated the fair principle to be that the Ryots should pay what is due by them, and having done so, should have leave to dispose of their labour as they may see fit. If, therefore, Ryots owing revenue emigrate either from or into Mysore, it is proper that the revenue due by them should somehow be recovered: but if arrangements are made for that purpose, there is no need to require the Ryots to go back to the districts they have left. In general, however, the native officers in charge of adjacent talooks succeed best in adjusting questions of that kind in an equitable manner, when left in their own hands. Emigration is not always an evil to be provided against, but in many cases forms part of the process by which the cultivation of the country is carried on. The poorer Ryots, or speculators in farming, who are willing and able to hold land on cowle, may need to throw it up and remove into another district, and if on the frontiers, into another country, when the full rent is imposed. The usages of the country, according to which the cultivation is carried on, will determine also the proper mode of realizing the Government dues, and form the best rule for the Collector to be guided by.

Revenue Letter from Fort St. George, 19 Feb. 1822.

Emigration of Ryots.

EXTRACT REVENUE LETTER *to* FORT ST. GEORGE,

Dated the 29th September 1824.

Letter from, dated 19th February 1822, par. 37.—Emigration of Ryots from one district to another, or elsewhere, not to be opposed, only measures to be taken for securing payment of their debts.

28. We entirely approve the principles stated in this paragraph, and desire that they may be regarded as furnishing a general rule for future guidance.

Revenue Letter to Fort St. George, 29 Sept. 1824.

EXTRACT REVENUE LETTER *from* FORT ST. GEORGE,

Dated the 19*th February* 1822.

47. The Board of Revenue having represented* that the legality of the collection of mohturpha by Zemindars had been questioned by some persons liable to pay that tax, and overruled by the decisions of the courts; that mohturpha nevertheless had been included among the assets of some zemindarries, but that this mistake could not legalize the collection, against which the courts were bound to give judgment, and that great inconveniences were likely to accrue from the difference between the law and the practice; they submitted to us the draft of a Regulation, providing that, in all cases wherein mohturpha had been included among the assets of a zemindarry, it should be optional with Government to authorize the Zemindar to collect the tax. We informed them, in reply, that we considered the construction stated to have been put upon Section 4, Regulation XXV of 1802, and the fourth clause of the Deed of Permanent Property, to be manifestly erroneous. All that was thereby stipulated was, that the land rent only had been permanently transferred from the Government to the Zemindar, but with respect to all other articles of revenue, the Government expressly "reserved to itself the "entire exercise of its discretion." The provisions in question might justly be quoted against the Zemindar, if the right of collecting other articles of revenue were disputed between him and the Government, but they have no application to a case in which the Government have empowered him to make such collections. Neither in letter nor in spirit do they render it illegal for a Zemindar to collect mohturpha, or any other of the enumerated articles of revenue. If it were otherwise, the absurd consequence would follow, that the proprietor of an estate was the only individual who could not lawfully be employed within its limits to collect these taxes, respecting the continuance of which Government "has reserved to itself the entire exercise of its "discretion."

Revenue Letter from Fort St. George, 19 Feb. 1822.

Mohturpha Collections.

48. We

* Consultations, 6th and 30th November, Nos. 1 to 3, and 13 and 11; and 11th December, No. 1.

Revenue Letter from Fort St. George, 19 Feb. 1822.

Mohturpha Collections.

48. We observed further, that in those cases in which the mohturpha had been included in the assets of an estate, and generally in all cases in which estates are in the hands of ancient proprietors, we were of opinion that mohturpha could not with propriety be collected by any other person but the Zemindars That, however, is an arrangement between the Zemindar and the Government, which it is open to the Government to adopt, in the exercise of the discretion it has reserved to itself. It is a point which does not at all concern the legality of the right to collect mohturpha.

49. We pointed out to the Board of Revenue that the Regulation, a draft of which had been submitted to them, proceeded upon an entirely different view of this question; and besides that, it went no further than to authorize those Zemindars, in the assets of whose estates the articles of revenue enumerated in Section 4, Regulation XXV of 1802, have been included, to collect such taxes with the sanction of Government. In all other cases, the alleged illegality of the collection would continue.

50. Under the decisions stated by the Board of Revenue to have taken place, we concurred in their opinion that some further legislative enactment on the subject was necessary. We observed, however, that it might be conveniently introduced into the Entail Regulation about to be passed, and that it ought to consist merely of a declaratory enactment that the Government are not, and have not been precluded from employing Zemindars to collect the articles of revenue enumerated in Section 4, Regulation XXV of 1802, and that the 4th clause of the Deed of Permanent Property does not preclude Zemindars, with the sanction of Government, from acting in that capacity.

51. The Board of Revenue stated to us, that they considered it to be of importance that the proposed enactment should be promulgated, without the delay which would arise if it were to be included in the Entail Regulation, and they therefore laid before us the draft of a Regulation for the purpose. It appeared to us, however, to be more complex and less precise than was desirable; which induced us to cause another draft to be prepared, simply declaring the right of Government to collect the taxes enumerated in section 4, Regulation XXV, A.D. 1802, through such agency as they may see fit to employ. Before passing the Regulation, we have judged it advisable to refer the draft to the Sudder Adawlut, for the purpose of ascertaining whether, in their opinion, its provisions will effectually attain the end in view.

EXTRACT REVENUE LETTER *from* FORT ST. GEORGE,
Dated the 14*th January* 1823.

Revenue Letter from Fort St. George, 14 Jan. 1823.

37. With reference to our general letter from this department dated 19th February 1822 (paragraphs 47 to 51), we beg leave to refer your Honourable Court to two letters from the Registrar to the Sudder Adawlut,* which satisfied us that no Regulation was required to authorize the collection of mohturpha through such agency as the Government may see fit to employ. The opinion of the Judge of the Sudder Adawlut was expressed, that even if the collection of mohturpha remained with the Collectors and was not transferred to Zemindars, it was highly expedient that it should be sanctioned by an enactment of a Regulation. Such a measure, however, is wholly impracticable, since the nature and amount of mohturpha varies in every district and in different parts of the same district: neither did it appear to us requisite, with a view to protect the rights and property of individuals, since there has been no complaint that the courts of justice have found any difficulty for want of a Regulation in protecting the people against collections of mohturpha, which either in amount or in the mode of making them was not authorized by the established usage of the country. The complaint was of the opposite kind, namely, that mohturpha acknowledged to be due was refused to be paid.

38. The difficulty pressed upon us by the Board of Revenue was, that under the provisions of Section 4, Regulation XXV, 1802, and the terms of the fourth

* Judicial Consultations, 30th April, Nos. 4 and 5; and 19th July, Nos. 3 to 5.

Revenue Letter from Fort St. George, 14 Jan. 1823.

Mohturpha Collections.

fourth clause of the Deed of Permanent Settlement, Zemindars could not be empowered to collect mohturpha. The Judges of the Sudder Adawlut having, however, stated that "there can be no doubt that the Government is at liberty "to provide for the collection (of mohturpha) in whatever way and through "whatever agency may appear convenient," the whole difficulty was removed and the necessity for any regulation superseded. We have, therefore, desired the Board of Revenue to give instructions to the Collectors, that when the collection of mohturpha by Zemindars authorized to collect it is resisted, they are to furnish evidence of the authority from the Collector under which the Zemindars made the demand, and if necessary to assist the Zemindars in appealing from the decision of any of the inferior courts.

39. We beg to refer your Honourable Court to the correspondence recorded in our proceedings noted in the margin,* for an explanation of the grounds on which we differed in opinion with the Board of Revenue, who had recommended that a remission to the annual amount of Rupees 12,782 should be made to the Zemindars in the Masulipatam district, on account of mohturpha collected by Government, and also a payment of arrears on the same account to the amount of Rupees 2,32,200. 8. We stated, however, that if the assessment upon any of the ancient zemindaries, owing either to the date on which it had been calculated, or to other circumstances, had proved too high, we were of opinion that it ought to be revised and reduced, so as to place the Zemindars in comfort and respectability. On a further representation from the Board of Revenue, we have accordingly authorized a repayment to Zemindars of that description, amounting to Rupees 1,34,686. 3. 6, and an annual remission amounting to Rupees 6,717. 8.

EXTRACT REVENUE LETTER *to* FORT ST. GEORGE,
Dated the 10*th September* 1823.

Revenue Letter to Fort St. George, 10 Sept. 1823.

Letter from, dated 2d October 1819, par. 230 to 236.—Enactment of a Regulation prescribing rules for the collection of the veesabuddy tax in the Ceded Districts.

48. We remark with much disapprobation, that a draft of this Regulation being transmitted to the Sudder Adawlut on the 17th November 1814, was not by them laid before Government with their observations till the 15th May 1817. Of circumstances so local as those which are to be provided for by this Regulation we cannot here form any confident opinion. The prevailing sentiment in our minds is a dread of the abuse to which the levying of such a tax, a duty of ten per cent. upon the profits of all merchants and persons engaged in trade, is liable. We desire that the Collectors may be called upon to report very particularly the result of their experience as to the operation of this impost, not only as a source of revenue, but as it affects the interests of the people.

Par. 237 to 239; also letter, 6th July 1821, par. 53.—Proposed by the Board of Trade, that the weavers employed for the Company's investment be relieved from the mohturpha tax; and by the Board of Revenue, that all weavers be relieved from it.

49. The difficulty as to the levying of this tax, an impost on all handicrafts, arises from its separation from the land tax, with which it was formerly consolidated. The reasons assigned for abolishing it in the case of the weavers are certainly strong, but we are inclined to think not stronger than in other cases; and its abolition in the case of the weavers would create this reason for abolishing it in others, that it would less compensate for the evils which arise from its collection. As it is acknowledged that taxation, on the whole, is in these provinces too high, we are favourable to the plan of granting relief by the abolition of these small duties, the collection of which costs so much and is liable to so many abuses. In the meantime you did well to refer the subject to the Committee of Revision, and to call for the average collections for five years. The proposition from the Board of Trade, that the tax should be placed upon a different footing as to the Company's weavers from that on which it is to affect others, furnishes an apt illustration of the justice of the remarks which we have

* Consultations, 21st May, Nos. 5 and 6; 28th June, Nos. 1 and 2; and 29th November, Nos. 2 and 3.

have more than once made, upon the impropriety of committing to a Board of Trade the superintendence of any part of the Revenue of Government.

Par. 240; also letter, 19th Feb. 1822, par. 47 to 51.—The collection of the mohturpha tax by the Zemindar considered illegal by the Judge of Rajahmundry and the Provincial Court of Appeal; maintained to be legal by the Board of Revenue, and a Regulation drafted for the purpose of placing its legality beyond dispute.

50. We acknowledge the validity of the reasons which you have assigned for the course you have pursued on this occasion, and entirely approve your proceedings.

EXTRACT REVENUE LETTER *to* FORT ST. GEORGE,
Dated the 6th June 1814.

Revenue Letter to Fort St. George, 6 June 1814.

Purchase of Lands by Government.

109. We are decidedly of opinion, that if it had been found necessary to sell the lands of the zemindarry, it would have been extremely desirable, as the only means of reforming the abuses prevalent within it, and of introducing a just and efficient administration of its affairs, for the Government to have purchased it and placed it under the immediate charge of the Collector. We earnestly hope that a necessity for selling the zemindarry will not arise; but if it should, we direct that you will pursue the course which we have just described, and that you will also adopt the same course in all other cases, in which large zemindarries or any considerable portions of lands are brought to public auction. In all such portions of territory which may come into the hands of Government, whatever may be the system of management which may be in the first instance resorted to, it is highly important that you should consider it preparatory only to the introduction and establishment of a ryotwar settlement, on the principles on which such settlements were carried into effect by our servants under your Government in the Deccan and in the Carnatic: and that the Collectors in the Northern Circars may the more rightly and surely proceed in the execution of so beneficial a work, we desire that you will furnish them with the best practical hints and instructions from the official reports of Colonel Munro, Mr. Ravenshaw, and others, as to the measures progressively practised by them preparatory to the establishment of ryotwar rents, and for settling such rents.

EXTRACT REVENUE LETTER *from* FORT ST. GEORGE,
Dated the 19th February 1822.

Revenue Letter from Fort St. George, 19 Feb. 1822.

44. On receiving the reply of the Board of Revenue to a reference which we had made to them,* for the purpose of ascertaining why mootahs sold in different districts for arrears of revenue had not been purchased on account of Government, we informed them that we were satisfied that a discretionary authority must necessarily be vested in Collectors with respect to the purchase of mootahs sold for arrears of revenue, in order to defeat the artifices which would be resorted to for raising the price, if it were known that all mootahs were to be bought on account of Government. It being, however, the main object to recover possession of the mootahs, and only a secondary object to obtain payment of the arrears of revenue out of the price at which they might be sold, we observed that there seemed to be no good reason for restricting a Collector, as the Board of Revenue had done, from purchasing any mootah at a price exceeding the amount of revenue due. He ought not to purchase a mootah at more than its value, and he ought not to allow himself to be imposed upon by the schemes of fraudulent bidders; but with these exceptions, it seemed to us proper, under the orders of your Honourable Court, that all mootahs put up for sale should be purchased on account of Government.

EXTRACT

* Consultations 24th July, Nos. 15 and 16; 10th August, Nos. 16 and 17; and 21st September, Nos. 15 and 16.

EXTRACT REVENUE LETTER *to* FORT ST. GEORGE,
Dated the 2d January 1822.

Revenue Letter to Fort St. George, 2 Jan. 1822.

Purchase of Lands by Government.

Letter from, dated 31st January 1818, par. 147.—The Board of Revenue authorized to put up lands for sale, as soon as the kists due on them fall in arrear.

85. The motive for this is stated to be the fraudulent practice of the Zemindars, who withhold payment up to the last day of indulgence, and then pay only to avoid a sale. This is undoubtedly a grievance, for which it was very desirable that a remedy should be found: but if great care is not used in the application of that which you have adopted, it will prove harsh, and, not unfrequently, cruel in its operation. It is not your intention that the power should be exercised, unless in cases where it is urgently demanded. But we do not see that you have provided any securities against its being exercised unnecessarily. A power of inflicting arbitrarily a penalty so severe, is not fit to be trusted indiscriminately to Collectors. A reference to the Board of Revenue is a security which at least ought never to be dispensed with. On this, as on all other occasions, you will bear in mind our orders respecting the purchases to be made on account of the Government.

EXTRACT REVENUE LETTER *from* FORT ST. GEORGE,
Dated the 14th January 1823.

Revenue Letter from Fort St. George, 14 Jan. 1823.

Letter to, dated 2d January 1822, par. 85.—Lands not to be put up for sale for arrears of revenue, without a reference from the Collectors to the Board of Revenue.

20. The attention of the Board of Revenue will be called to the instructions contained in this paragraph.

EXTRACT REVENUE LETTER *to* FORT ST. GEORGE,
Dated the 10th September 1823.

Revenue Letter to Fort St. George, 10 Sept. 1823.

Letter from, dated 12th July 1822, par. 317.—The disbursements sanctioned of 500 pagodas and 3,325 rupees for estates in Salem, bought on account of Government.

75. We perceive by the letter from the Board of Revenue, dated the 9th November 1818, that the Collectors had received orders not to bid for estates, on account of Government, beyond the amount of the arrears. We desire to be informed whether these orders still remain in force, and if so, what are the reasons upon which they are grounded.

EXTRACT REVENUE LETTER *to* FORT ST. GEORGE,
Dated the 29th September 1824.

Revenue Letter to Fort St. George, 29 Sept. 1824.

Letter from, dated 19th February 1822, par. 44.—Instructions to Collectors relative to the purchase of mootahs on account of Government, when sold on account of arrears.

36. These instructions are perfectly in accordance with the spirit of our orders, and merit our entire approbation.

SECRET LETTER *from* FORT ST. GEORGE,
Dated the 5th August 1825.

Secret Letter from Fort St. George, 5 Aug. 1825.

State of the Country, and Condition of the People.

To the Right Honourable the Court of Directors for the Affairs of the Honourable the United Company of Merchants of England trading to the East-Indies.

HONOURABLE SIRS:

We have the honour to transmit to your Honourable Court the accompanying copy of a minute recorded by Sir Thomas Munro in the Secret Department, under date the 3d instant.

We have, &c.

Fort St. George,
30th August 1825.

(Signed H. GRŒME,
M. D. OGILVIE.

MINUTE *by* SIR THOMAS MUNRO.

Minute by Sir Thomas Munro, 31 Dec. 1824.

State of the Country, and Condition of the People.

THE paper which is subjoined was written last year, with the intention of placing it on record before I should leave this country. As it contains hardly any thing that I have not already stated in some other document, and as it is not likely that I shall write any more upon the points to which it relates, there seems to be no cause why it should not be recorded without further delay.

Minute.

1. After having been long employed in public affairs in this country, it is natural that I should be desirous of expressing my sentiments upon the system by which they are conducted. I have, accordingly, often wished to have given some account of the principal branches of our internal administration, and to have pointed out, as far as I was able, their defects, and the means by which they might be remedied: but I have been obliged to abandon this design, because the execution of it would require a laborious investigation of many documents, and a leisure which I cannot command. It is not, therefore, my intention to enter into minute details where they can be avoided, but rather to explain in general terms what is the condition of the people and the country, and how it may be improved. I do not expect that my remarks will contain much information. Their object is chiefly to shew that we possess very little: to recommend our going on with patience and perseverance in acquiring more; and to inculcate the necessity of our avoiding every attempt to form any permanent system whatever, in the present very defective state of our knowledge.

2. We are now masters of a very extensive empire, and we should endeavour to secure and improve it by a good internal administration. Our experience is too short to judge what rules are best calculated for this purpose. It is only within the last thirty years that we have here begun to acquire any practical knowledge: a longer period must probably elapse before we can ascertain what is best. Such a period is as nothing in the existence of a people; but we act as if this were as limited as the life of an individual. We proceed, in a country of which we know little or nothing, as if we knew every thing, and as if every thing must be done now and nothing could be done hereafter. We feel our ignorance of Indian revenue and the difficulties arising from it, and instead of seeking to remedy it by acquiring more knowledge, we endeavour to get rid of the difficulty by precipitately making permanent settlements, which relieve us from the troublesome task of minute or accurate investigation, and which are better adapted to perpetuate our ignorance than to protect the people. We must not be led away by fanciful theories founded on European models, which will inevitably end in disappointment. We must not too hastily declare any rights permanent, lest we give to one class what belongs to another. We must proceed patiently, and as our knowledge of the manners and customs of the people, and the nature and resources of the country increases, frame gradually from the existing institutions such a system as may advance the prosperity of the country and be satisfactory to the people. The knowledge most necessary for this end is that of the landed property, and its assessment, for the land is not only the great source of the public revenue, but on its fair and moderate assessment depend the comfort and happiness of the people.

3. Opinions respecting the ancient state of landed property in India are various, in consequence of our ignorance of it. The knowledge of it is, however, only useful, in so far as it may serve to throw light on its present state, and to aid us in finding the way for improving it. There is no reason to suppose that private landed property ever, at any one time, existed upon the same footing over the greater part of India. From Pulicat to Ganjam, in the Ceded Districts, the Baramahl and Coimbatore, it seems to have been always, as now, little known except as enam from the sovereign. Along the Malabar coast and above the Western Ghauts, from Sondah to Wynaud, it seems to have existed from a remote period as now almost universally, and in the Carnatic, Tanjore, and Madura. In all these provinces it is important to recollect, that when they first fell under the British dominion, the land, whether private property or Circar, was held in small portions by a great body of petty owners immediately of the prince, the Poligars of the south. The modern

Zemindars

Minute by Sir Thomas Munro 31 Dec. 1824.

State of the Country, and Condition of the People.

Zemindars of the Northern Circars, whom the Company allowed to retain the districts which they had rented or managed under their native sovereign, and the old Hill Rajahs of that country, form no exception, as they were in fact petty princes in whose districts the land was in the hands of small occupants, as in those of the Circar. Unless we know in what manner the land of a province is occupied, we can form no just opinion as to how its internal administration should be regulated. In the Carnatic and the Southern Provinces, where the miras, or private landed property, as described by Mr. Ellis, prevails, the land, as in other provinces, is distributed in small properties of from five to ten acres to one or two thousand acres. It may be proper to inquire a little into the meerassee system of the Carnatic, in order to ascertain whether it possesses any such inherent advantages as should render it desirable to uphold the common tenure where it still exists, or whether the change of common into separate tenure, which has been going on from a period beyond our knowledge, is not rather an improvement which ought to be encouraged.

4. The Board of Revenue seem to have considered the Meerassadars of the village as the persons to whom the lands of the village were granted on its original settlement. They say that on the original establishment of every Tamul village, the hereditary right to all the lands was vested in all the occupants. They speak of this original settlement as a thing that was perfectly certain. But all this is assumed without the least proof, and is altogether incredible. The account given by Mr. Ellis* is not more satisfactory. He supposes that the Carnatic was chiefly a forest until Adawla Chuckraweti, sovereign of Canara, whose capital was Banawassi, settled three hundred thousand colonists, of whom one-fifth were Vellallers, in Tondumandalum. This is evidently fabulous No prince ever planted such a colony: no country could have supplied the drain. The number of deaths from casualties in such an undertaking would have been as great as that of the surviving colonists. New settlers brought from Canara and Banawassi would die very fast in the Carnatic, even now, when it is cleared. We are not told how three hundred thousand colonists were to maintain themselves among jungles to be cleared away, when we know that, even at this day, such a population could not be maintained without the aid of numerous tanks and water-courses for the cultivation of the lands, which would be otherwise very unproductive. It is much more likely that the meerassee tenure, with all its incidents, as described by Mr. Ellis, was the gradual growth of a country long peopled and cultivated, than that it was created at once by a grant to a particular tribe of Hindoo cultivators, Vellallers, on their first settling in Arcot, and that province was then an uncultivated forest. It probably originated in local circumstances, and perhaps more in the great number of tanks and water-courses constructed at the public expence, than in any other. As the Circar could be reimbursed for the expenditure upon these works only by the regular cultivation of the lands for which he had provided water, he might have thought it advisable to grant the occupants certain privileges, to enable them to keep up the cultivation as high as possible. A moderate rent and a hereditary right in the soil were two of the most obvious means of effecting this object. The joint or somadayem tenure, by which all the Meerassadars hold all the lands of the village in common, interchangable at stated periods, probably arose out of the same view of keeping up the cultivation; for as in unfavourable seasons a portion of the lands could not be fully watered, it is evident that the Meerassadars who held this land, unless there were a periodical interchange, would be worse off and less able than the others to pay their rent regularly.

5. The great distinction between the wet lands of Malabar and Arcot is, that in Malabar the cultivation of them depends entirely on the falling rains, while in Arcot it depends chiefly on tanks and other artificial sources of irrigation, constructed at the expence of Government. In Malabar the cultivator of wet lands is not at all dependent on the aid of Government: in Arcot he can do nothing without it. In Malabar, therefore, the cultivator trusts to the seasons and to his own industry for success, and he can with confidence venture to employ all his savings in the improvement of his land. As Government furnishes him with no water and bears no share of the expence of the improvements,

* Mr. Ellis's Report, Appendix, page 13.

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ments, it had no fair claim to any additional rent on account of it, and has in fact not made it to any great extent, and hence has been enabled to render his land a valuable private property, saleable at all times and transferable at will. In Arcot the nature of meerassee is hereditary landed property, is very different, and is much less perfect; because being dependent on the Government for its supply of water, and being, in fact, held in partnership with the Government it does not hold out the same inducement to undertake improvement; and hence the land in general is but indifferently cultivated, and though it is nominally saleable, it will seldom fetch any price in the market. In Malabar, where the falling rain during five or six months supplies all the water of cultivation, the proprietor can lay out his money with safety on his land; for he knows that he cannot be disappointed while the order of the seasons continues as it is. But in Arcot the proprietor has no such certainty: he is not even sure that he can keep his lands in their present condition; for unless Government keep the tanks in repair this cannot be done. It may often happen that he cannot improve without a larger supply of water, and that this cannot be obtained without enlarging the tank or water-course, which Government may think too expensive; and it may sometimes happen that the bursting of the tank may render his land for ever unfit for cultivation, because the tank may be allowed to go to decay, from its being found that the revenue of all the land watered by it would not defray the expense of repairing it. There are tanks in the country whose lands would not yield five or even four per cent. of the necessary repairs. The native chiefs were fond of building tanks as good works, or as the means of transmitting their names to posterity; and as they frequently erected them at an expense far beyond what the land could yield any adequate return for, when they were broken down by floods their successors did not always think it advisable to repair them; and hence the land formerly watered by them was necessarily either left waste or cultivated with dry grain, not yielding more than from one-fifth to one-tenth of the rice crop. In many parts of Arcot the soil is so poor and sandy, that it will not pay the expense of cultivation unless it be watered. It is evident, therefore, that when Government provides the water, which is the principal part of the expence of cultivation, it becomes a partner with the owner, and has a claim upon him for a fair return for this expence, and that he can never have the same share of the produce as the owner of rice land in Malabar, who bears himself the whole expence of cultivation. From these causes it happens that in Arcot, and still more in districts where the soil is richer, that the most substantial Ryots are found engaged, not in the cultivation of the wet land, where Government supplies the water, but in that of the dry, where they can improve without the aid of Government, and derive the exclusive benefit of every improvement.

6. It has been maintained * by some, that in Arcot and other Tamil countries, the Meerassadar of wet land is bound to pay rent only for what he does cultivate: that if he leave it all uncultivated, Government have no demand upon him for rent; and that if Government send another person to cultivate this land, the Meerassadar has a right to exact from this person the landlord's share or rent. If such a right existed any where, we might have expected to find it in Malabar and Canara, where private landed property is more perfect than in Arcot, and where Government bear no part of the expense of cultivation. But in those provinces there is no such right, and the landlord is liable for the whole fixed rent of his land, whether he cultivate or not; and if he fail to pay the rent, his property is liable to distraint and his land to be sold. There does not seem to be any proof of the existence of such a right in Arcot. The belief of it appears to have arisen from confounding the tenant of the Meerassadar with that of the Government. The Meerassadar may undoubtedly make such terms as he pleases with his own tenant; but when he can neither cultivate the land himself nor find a tenant, and Government provide one, he has no claim for rent upon this tenant of Government. It may, at first sight, appear to be hard, that he should not be entitled to rent from his own land: but it is to be recollected that he has failed to pay the public assessment, and that, in such cases, the land of the proprietor is in other countries as well as in this liable to sale, and that the Meerassadar has still

* Mr. Ellis's Report, question 3d.

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still the privilege for a long, though not clearly defined term of years, of recovering his land from the Government tenant, on consenting to pay the rent. The right of the Meerassadar to derive a rent from land for which he neither pays the public revenue nor finds a tenant, is certainly not acknowledged now, and probably never was so at any former time. Government, by the construction of tanks and water-courses in Arcot, supply the water, which is the chief article in the expense of wet cultivation, and has a right to see that the lands, on account of which it has incurred so heavy a charge, are not without necessity left uncultivated, or exempted from their share of the public burdens. In many parts of Arcot, as has already been remarked, the soil is so poor, that previously to its being watered and converted into rice land, it would not have defrayed the expense of cultivation and must have lain waste. In general, the produce of wet is to that of dry land as five to one at least: if, therefore, we suppose that certain Meerassadars possessed a piece of land which under dry cultivation yielded two thousand rupees of annual revenue to Government, it would, after being converted into wet or rice land, yield ten thousand rupees; but the tank which would be required in order to supply the water, would probably cost Government a lac of rupees. The additional revenue, therefore, which Government would derive from this work would be eight thousand rupees per annum, which making allowance for occasional repairs, would not be more than five or six per cent. for its money: and it would be much less, if we suppose that the Meerassadars, when they did not choose to cultivate, were not liable for the revenue. It is, therefore, reasonable to conclude, that Government, where it sunk so large a capital, would expect an adequate return; and as this could only be obtained by the regular payment of the revenue, it would not grant to the Meerassadars a privilege which would defeat this object, but would follow the custom which we find at present established, of transferring the land to other tenants when they failed to pay the rent. If the Meerassadars, without cultivating themselves or finding tenants to cultivate, had been allowed to levy from the Government tenants a swamy bhogum, or landlord's share, of ten to fifteen per cent., they would, without any liability for the public revenue, and without any expense, have derived, by means of a tank constructed at the sole charge of Government, an income from the land four or five times greater than before. No private person would make a tank on such terms; and while there is no proof to the contrary, we cannot suppose that any Government would have done so either.

7. It appears from the reports regarding the Poonah territories,* that the Meerassadar of the Deccan, where meeras exists, is answerable for the revenue whether the land be cultivated or fallow. That if he decline to cultivate or pay his rent, he may be compelled to give in a written deed of renunciation. That the right of Government to dispose of the land after the long absence of the Meerassadar is not disputed. That the Meerassadar gets back his land when his absence has not been long, and when it has been given in temporary lease to another person, but not after a long absence, and its having been granted in meeras to another; and that though he is supposed to have a right, even for a century, to reclaim his land, usage does not allow so long a period. These rules differ very little from those of Malabar and Canara respecting private landed property; and if ever it was the custom to exempt the Meerassadar of Arcot from rent when he left his land uncultivated, it was a custom different both from that of other provinces and from that which has long prevailed in Arcot itself. There is one case, and a very common one, in Arcot, in which no demand can be made upon the Meerassadar when the land is left uncultivated: it is when it cannot be cultivated in consequence of a want of water.

8. The waste in meeras villages in Arcot is supposed by Mr. Ellis to belong to the Meerassadars jointly; and he supports his opinion by documents shewing, that when a Meerassadar sells his cultivated lands, he transfers by the same deed to the purchaser his right in the produce of the waste, the quarries, mines, fisheries, &c. within the limits of the village. But this appears to be a mere technical form, which can give no actual proprietary right in the

* Mr. Chaplin's Report, 20th August 1822, paragraphs 114 to 119.

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the waste. It is used in villages where there is no waste as well as where there is, and may be used where there is no meeras. It confers a right, but not the right of ownership, to the pasture of the waste lands, and the fishery of the tanks and nullahs in common with the other Meerassadars of the village. The same right exists every where. In those parts of the Deccan where meeras is unknown, the ryots of every village reserve the fishery and pasture to themselves, and drive away the cattle of strangers, and derive just as much benefit from the waste as those of meeras villages. Such a right seems to be a natural one every where, and it is accordingly assumed by the Ryots of every village, without its being supposed that any formal grant is necessary for the purpose. Mr. Ellis does not seem to be very decided as to the nature of the property enjoyed by the Meerassadar in waste. He admits that he cannot break it up without the permission of the Circar. He does not say that he has any specific share of it, or that he can sell it alone without the cultivated land, or that he can do more than sell with his arable his right of common in the waste. The Circar from ancient times has every where, even in Arcot as well as in other provinces, granted waste in enam free of every rent or claim, public or private, and appears in all such grants to have considered the waste as being exclusively its own property. It may be objected, that if this were the case it might give away the whole waste lands of a village, and injure the inhabitants by depriving them of their pastures. It certainly might give away the whole; but whether the exercise of this right would be injurious to the inhabitants would depend on circumstances. If the lands, according to the general custom of the country, were left uninclosed, there would be no injury, as the cattle of the village would graze on them whenever the crops were off the ground. If the lands were enclosed, the inhabitants would be no worse off than those of many other villages, whose lands are entirely cultivated and enclosed, and who are in consequence often obliged to send their cattle during the dry season to graze in distant jungles, and to incur a trifling expense for the wages of the herdsman and the tax on pasturage. This expense, even where greatest, could never have affected the right of the Circar to dispose of the waste, though it might probably have induced it to compensate the Meerassadar inhabitants for their loss, by some reduction in the assessment of their arable lands. It has been supposed that in meeras villages in Arcot, in the original compact between the Circar and the first settlers, the exclusive use of the waste was secured to those settlers: but it has already been shewn, that in all villages, whether meeras or not, the inhabitants reserve to themselves the exclusive use of the waste. But this right is good only against strangers, not against the Circar, which possesses, I think, by the usage of the country, the absolute right of disposing of the waste as it pleases, in villages which are meeras as well as in those which are not.* In the Deccan, in meeras villages the corporation has not the right of disposing of unoccupied land, but the Circar has.

9. All the lands of Arcot were at one time held, according to Mr. Ellis, under the joint or somadayem tenure. This tenure has been much praised by some Revenue authorities, and its breaking up into the separate individual or palabhogum tenure, has been regarded as a calamity to the country. The happy state of the natives in the joint tenure villages is not supported by the fact of most of them having long since adopted the separate tenure. When this change took place is not exactly known; but it was probably the gradual work of time, long before the Company's government. It appears in some places to have occurred at a very early period; for in many villages, but especially in those "south of the Coleroon, the Meerassadars† instead of dividing "the cultivated lands periodically according to the shares held by each, ap-"pear, after having once divided them in that manner, to have declared the "division permanent." Such a change is the natural course of things, and must always precede every material improvement, and is only restrained from becoming general by over assessment or by difficulties regarding water. If one part of the lands of a village has advantages over the other in these respects, the common tenure will be acceptable to the proprietors, by giving to all, in their turn, the benefit of the favoured land; but where the advantages of the several

* Mr. Chaplin's Report, paragraph 114.

† Board of Revenue, 5th January 1818, paragraph 92.

several lots of land are nearly equal, the occupants will in general wish to keep their own permanently, because no man ever labours with the same spirit to improve what he is to share with another, as what he is to retain exclusively for himself. The common tenure has existed in many nations, but usually in the rude and early stages of agriculture, and has always, I believe, been considered as hostile to improvement. I do not know that there is any cause to suppose that its effect has not been the same in India as in other countries, for the same substantial ryots are seldom found in villages where this tenure exists, as in those where the individual tenure prevails. The common tenure is well suited to a country whose Meerassadar Ryots are poor, and whose Government looks always to its present wants and little to futurity; because as the village community is bound to make good all deficiencies of its members, and to cultivate and pay the rent of all the arable land for which there is water, Government by this means draws as much revenue from the country as is possible under its then actual condition.

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10. The system of paying in kind a share of the produce as the Government rent, is also well adapted to the same state of things; because Government is always sure of obtaining half of the produce, or whatever its share may be, from the Ryot, whether the crop be scanty or abundant, and because the Ryot is also sure of not being called on for rent when the crop has entirely failed and he is perhaps unable to pay. Such a system is better calculated to save the Ryot from being oppressed by demands which he cannot pay, than to enable him to become wealthy. This protection to the Ryot from the payment of revenue in a season of calamity, is the only advantage which appears to belong to the system: but it is an advantage which could be necessary only under a rigid system, and would not be wanted under a more liberal one of assessment. The very existence of such a system in Arcot and other districts, where it is most prevalent, is a proof that, however light Indian revenue may be in the theories of Indian writers, in practice it has always been heavy. Had the public assessment, as pretended, ever been, as in the books of their sages, only a sixth or a fifth, or even only a fourth of the gross produce, the payment of a fixed share in kind, and all the expensive machinery requisite for its supervision, never could have been wanted. The simple plan of a money assessment might have been at once resorted to, in the full confidence that the revenue would every year, in good or bad seasons, be easily and punctually paid. No person who knows anything of Indian revenue can believe that the Ryot, if his fixed assessment were only a fifth or a fourth of the gross produce, would not every year, whether the season were good or bad, pay it without difficulty; and not only do this, but prosper under it beyond what he has ever done at any former period. Had such a moderate assessment ever been established, it would undoubtedly have been paid in money, because there would have been no reason for continuing the expensive process of making collections in kind. It was because the assessment was not moderate, that assessments in kind were introduced or continued; for a money-rent equivalent to the amount could not have been realized one year with another. The Hindoo governments seem to have often wished that land should be both a hereditary and a saleable property; but they could not bring themselves to adopt the only practicable mode of effecting it, a low assessment. It is, however, supposed by the Board of Revenue that it was low. The simple fact of its having been paid in kind is sufficient, were there nothing else to disprove this opinion. The Board say* that the Mahomedan exactions converted the Hindoo tax into a land rent, reduced the landlord to a land occupant, who ceased to employ tenants and restricted himself to such land as he could cultivate with his own servants, and then Government transferred the vacant land to strangers temporarily, and more often permanently. But there is no proof whatever of this former state of light assessment, of the time when it existed, or when the change begun, or when it reached its present standard. It is somewhat singular, that the Board of Revenue, though they consider a light assessment, and the payment in kind of a fixed share of the crop, as fundamental parts of the old Indian revenue system, yet in their conjectures as to the origin of the custom of the revenue, of wet land being demandable in kind, they never once think of ascribing it to any

* Board of Revenue, 5th January 1818.

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any cause tending to favour the Ryot, but only to those causes which tend to secure a high revenue. They say,* "the fluctuation in the produce, in the "value of the produce, the desire to obtain the utmost possible revenue in "times of high price, a knowledge of the fluctuation in the value of the "precious metals, the impossibility of otherwise obtaining so large a propor-"tion of the gross produce as fifty per cent., may all, or in part, have "perpetuated the custom of receiving in kind the revenue demandable from "rice lands." I never could discover the least foundation for the assumption, that the Hindoo assessment had been raised by the Mahomedan conquest, or for believing that the assessment which we now find did not exist before that period. We find the assessment as high in the territories of Hindoo as of Mahomedan chiefs. This cannot have been owing to the progress of the Mahomedan arms, because over many of the petty states they never established more than a nominal dominion, nor ever assumed the management of their revenue. Among the chieftains of the Northern Circars descended from the ancient sovereigns of Orissa, and who have for ages been in a great measure independent, as well as among many of the Rajahs of the Upper and Lower Carnatic descended from the sovereigns of Vijeanuggur or their deputies, and who also since the fall of that empire have in a great degree been independent, we find the same rate of assessment, amounting usually to about one-half, and fluctuating according to the soil from two-fifths to three-fifths of the gross produce with little variation, except that, in some places, it is paid in kind and in others in money. It cannot be maintained, that the demands of the Mahomedan conquerors may have compelled these chiefs to introduce a new and higher rate of assessment, because the peshcush imposed upon them by the Mahomedans was trifling, was often withheld, and was generally less than they had paid to their own princes. The few imperfect records which have reached us of the revenues of Vijeanuggur, the last of the great Hindoo powers, do not shew that the assessment was lighter under that Government than under its Mahomedan successors. If, then, there ever did in any age prevail throughout India a moderate land tax, its loss must be attributed to some other cause than that of Mahomedan invasion. After the time of the first fanatical conquerors many of the Mahomedan princes seem to have been more enlightened, and as much disposed to be moderate as the former Hindoo rulers. Among these were the Emperor Akbar Mullk Aubar, and other princes, by whom great and systematic reforms were introduced. There is, however, no ground, either from tradition or from record, or from the present state of the country, for believing that a moderate land-tax was ever at any time throughout India the general principle of its revenue system. It is much more likely, that a variety of systems have always prevailed in different provinces at the same time, some more, some less favourable to the people; some admitting of private landed property, some rejecting it. That in the same province different systems have predominated at different times; and that the system of all land being the property of the Circar has sometimes succeeded that of private landed property, and sometimes given way to it. At Vijeanuggur, the seat of the last great Hindoo Government, and in the countries immediately around it, where, according to the theory of private landed property having been the ancient Hindoo system until destroyed by foreign invasion, we might naturally hope to see it in its greatest perfection, we find no trace or record of its having ever existed. In the countries in the Peninsula it is most perfect in Canara, which was long, and in Malabar, which was a considerable time under a Mahomedan government. Next to these provinces it is most complete in Travancore, which never was subdued by that power. In Arcot and Tanjore it is less valuable than in Travancore, and in Madura and Tinnevelly still less so than in Arcot. In a narrow stripe of country along the eastern side of the Western Ghauts, from the south of Mysore to Sattarah, it is found nearly in the same state as in the adjoining districts below the Ghauts. With the exception of this narrow slip it is unknown in Mysore, in the Southern Mahrattah country, in the Ceded Districts, and in the Northern Circars.† It is unknown at Bijapoor. It is found farther north at Sholapoor, on the same footing as at Sattarah; but again

* Board of Revenue, 5th January 1818, paragraph 79.

† Mr. Chaplin's Report, paragraphs 130 to 137.

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again disappears to the eastward, on the Nizam's frontier. In Sattarah the proportion of Meerassadars to other occupants of the land is two to one; in Poonah, three to one; and in Ahmednuggur, about equal. In Khandeis there are very few Meerassadars, and it is thought by the collector, Captain Briggs, that Meeras has generally ceased in that province, since its conquest by the Mahomedans in 1306. But Mr. Chaplin thinks that there is no proof that it existed antecedent to the Mahomedan conquest. The meeras system was established in Ahmednuggur about the year 1600, by Mullik Ambar, the Mahomedan ruler of that province, and in some other provinces where it is found, and which were long under the Mahomedan dominion. It is uncertain whether it is of Hindoo or Mussulman origin. It is, no doubt, possible that private landed property may in some countries have been swept away by the violence of Mahomedan invasion, and the long continuance of oppressive government; but it is equally possible, that the same thing may have been produced long before the Mahomedan conquest, by the wars among the Hindoos themselves, and by the subversion of one great Hindoo empire by another; and it is probable that enlightened princes, both Hindoo and Mahomedan, seeking the welfare of their subjects, may have either revived or introduced private landed property into their dominions.

11. But the question regarding meeras is one rather of curiosity than of any real utility; for in most districts the meeras is worth little, and has no value that might not be easily given to the lands in every province by a moderate reduction in the assessment. It is much more important to ascertain how this moderate assessment is to be gradually introduced, and private landed property reared upon it, than to seek to trace the origin and the fluctuations of meeras. It is only on the Malabar Coast that the meeras yields such a landlord's rent as to make it generally saleable. In Arcot it yields little landlord's rent, and though nominally saleable can seldom be sold. In the Southern Provinces it gives hardly any landlord's rent, and in the Deccan the assessment is usually so high as to leave little or none, and the land when thrown up by the Meerassadar can seldom pay the old rent, because the uncertain tenure of the cultivator (Oopari) prevents his bestowing the same labour upon it.* It may, therefore, be assumed, that except in a few districts, meeras land yields no landlord's rent. But this does not hinder it from being a desirable property; for as a man cannot always find employment for his labour and stock, it is of great importance to possess land by which this employment may be secured. In Circar land as well as meeras, Ryots sometimes have a landlord's rent; for it is evident that whenever they so far improve their land as to derive from it more than the ordinary profit of stock, the excess is landlord's rent: but they are never sure of long enjoying this advantage, as they are constantly liable to be deprived of it by injudicious over-assessment. While this state of insecurity exists, no body of substantial landholders can ever arise; nor can the country improve, or the revenue rest on any solid foundation. In order to make the land generally saleable, to encourage the Ryots to improve it, and to regard it as a permanent hereditary property, the assessment must be fixed, and more moderate in general than it now is; and above all, so clearly defined as not to be liable to increase from ignorance or caprice. This cannot be attained by receiving as revenue a specific share of the produce in kind, because it is exposed to fluctuation from fraud and many other causes, and because the usual share would be too heavy a tax on improvement; or by a money-rent fixed according to the custom of the country, because though nominally fixed, it is no where registered or accurately known, but is merely understood to be so much, or about so much. It can be attained only by a moderate money assessment, fixed specifically on every separate field or piece of land, and accurately registered in the accounts of every village Curnum and of every Collector. This is, in fact, no new system, but is merely giving a more accurate form to the system of money rents followed by the natives, where such rents prevailed. There can be no doubt that this system is perfectly adequate to the accomplishment of every object of improvement for which it is intended. All doubt that might have existed on this subject ought to be removed by what has happened in the Baramahl. It was supposed that, soon

* Mr. Chaplin's same Report, paragraph 115.

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soon after the introduction of the permanent assessment into that province, the survey rates of assessment which had been previously established by Colonel Read were entirely abandoned between the Mootahdars or newly-constituted proprietors and the Ryots; but this is so far from being the case, that the survey assessment was always considered by the Ryots as their great land-mark, and it was it alone which, by furnishing them with a clearly-defined standard and maximum of rent, enabled them, when withdrawn from the protection of the Collector and left to that of the Moohtahdars and the courts of justice to which they were too poor to appeal, to undergo the experiment of such a system for nearly twenty years, and to revert from the Mootahdar to Government with much less loss than could have been expected, and in some instances in a much better condition than they had ever been before. In a considerable part of the land the Mootahdars found it advisable to lower the survey assessment, in order to induce the Ryots to extend their cultivation: in some cases they raised it illegally, by the aid of the influence derived from their situation; but in by far the greater part of the land the survey assessment still continued to be followed in the engagements between the Mootahdar and the Ryots. This long continuance of a known and fixed assessment has begun to introduce saleable private landed property into the Baramahl, where it was never known before. I do not speak of mootahs or zemindarries, because they are merely saleable portions of the Government revenue, but of the single field or aggregate of fields which usually compose the possession of a Ryot. In many mootahs several fields are saleable, and in some every field is so. This effect has been produced by the survey assessment: not from its moderation, for it is hardly lighter than that of the native governments usually is, but from its having been fixed and so clearly defined as to leave no uncertainty, and thus to encourage one party to improve and the other to purchase the land. This effect, too, has been produced under many disadvantages, and it would have been much more extensive had it been assisted by a lighter assessment, and not been impeded by the petty oppression of the mootahdarry system. The land which has become saleable in the Baramahl has been sold from two or three to ten or twelve years' purchase. This is an advantage which it possesses over the old meeras land of Arcot, which though nominally saleable is rarely so, except in the neighbourhood of Madras or of towns on the coast, and those more commonly for building than for agricultural purposes. It possesses a great advantage in its simplicity, for it is not a complicated property made up of various shares and fees, and bound to pay Government a large share of every improvement like that of the meeras, but is a fee simple held immediately of Government, and liable only to the same fixed rent, however great the produce derived from improvement may be. The land of the Baramahl will probably in time all become saleable, even under its present assessment. But private landed property is of slow growth in countries where it has not previously existed, and where the Government revenue is nearly half the produce; and we must not expect that it can be hastened by Regulations or forms of settlement; or by any other way than by adhering steadily to a limited assessment, and lowering it wherever, after full experience, it may still in particular places be found too high. By pursuing this course, or in other words by following what is now called the ryotwar system, we shall see no sudden change or improvement. The progress of landed property will be slow, but we may look with confidence to its ultimate and general establishment. We have never yet followed with perseverance any plan calculated to create or extend private landed property, and where we have laid the foundation of such a plan by a survey and fixed assessment of the land, as in the Baramahl, Coimbatore, and Arcot, and some other provinces, we have counteracted its design by injudicious leases and permanent settlements.

12. These settlements seem to have been adopted in deference to the example of Bengal, without sufficient knowledge of the claims of the Ryots. The rights of the Meerassadar Ryots of Arcot and Tanjore were well known at the time, but those of the Ryots of other districts, which were equally strong though not called meerassy, seem to have been but little understood. Most of the well-intended but visionary plans for the improvement of India by the creation of Zemindars of whole districts or of single villages, appear to have originated in extreme ignorance of the state of the landed property of the country and the rights

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rights of the persons by whom it was held. It has been supposed by some, that the Zemindars were the landlords or proprietors and the Ryots their under-tenants or labourers; and by others, that the sovereign was the sole landlord, and the Ryots mere cultivating tenants. But the Ryot is the real proprietor, for whatever in the land does not belong to the sovereign belongs to him. The demand for public revenue, according as it is high or low in different places and at different times, affects his share; but whether it leaves him only the bare profit of his stock or a small surplus beyond it as landlord's rent, he is still the true proprietor and possesses all that is not claimed by the sovereign as revenue. The land in most of the provinces under the Madras Government is occupied by a vast mass of small proprietors or ryots, holding properties of every size, from two or three to two or three thousand acres, and some few having whole villages. These properties are in general very small; but they are of that extent which necessarily results from the limited means of the owners and the nature of the institutions of the country. The correctness of this description is not altered by the existence of great possessions in the hands of Rajahs and old Zemindars in some of our provinces, because these men are not private landholders but rather petty princes, and the Ryots in their districts stand nearly in the same relation to them as to the sovereign in the Circar districts. The distribution of landed property differs in every country. It is different in Ireland from what it is in England, and in India from what it is in either of those countries. But we ought to take it as we find it, and not attempt upon idle notions of improvement to force a distribution of it into larger properties, when every local circumstance is adverse to its continuance in that state. The experiment has already been tried by the establishing of village Zemindars or Mootahdars, and has already very generally failed. The event could not possibly have been otherwise, of a measure whose object was to bring a new class of proprietors into villages where the produce was too little for the old ones. Even in those villages which are still in the hands of the Mootahdars, the object of having larger landed properties will entirely fail; because the properties by sale and division among heirs are fast subdividing, and will soon dwindle into portions smaller than the properties of individual Ryots. There are instances in which this has already happened, and they will soon become so numerous that the system must at no distant period die a natural death.

13. There is no analogy whatever between the landlord of England and his tenants and the Mootahdar or new village Zemindar of this country and his Ryots. In England the landlord is respected by the farmer as his superior: here the Zemindar has no such respect; for the principal Ryots of most villages regard him as not more than their equal, and often as their inferior. He is often the former Potail or head Ryot of the village, but he is frequently some petty shopkeeper or merchant, or some adventurer or public servant out of employ. Whichever of these he is, he has usually very little property: he has none for the improvement of the village, but on the contrary looks to the village as the means of improving his own circumstances. The Ryots, by being placed under him, sink from the rank of tenants of the Government to that of tenants of an individual. They are transferred from a superior, who has no interest but in their protection and welfare, to one whose interest it is to enlarge his own property at the expense of theirs, who seeks by every way, however unjustifiable, to get into his own hands all the best lands of the village, and whose situation affords him many facilities in depriving the ancient possessors of them. The Ryots are jealous of a man from whose new power and influence they have so much to fear. They frequently combine, in order to keep down the cultivation and force him for their own security to give up the village: and hence it has happened, that on one side the opposition of the Ryots, and on the other the oppression of the new Zemindar, have in many instances caused villages which were flourishing and moderately assessed to revert to the Circar, from inability to pay their assessment. If we cannot make a permanent settlement with these village Zemindars, neither is it possible to make one, or even a lease for a term of years, with the Ryots, because their properties are in general so small that numbers of them fail, and must fail every year, from the most ordinary accidents.

14. Some men are apt to suppose, when they find in almost every district two or three hundred Ryots who require remission for a part, for the half or even

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even the whole of their rent, that the assessment is too high, or that there is something wrong in the system, and they proceed immediately to recommend a change from the ryotwarry to something else. But assessment, though it is often the cause, is not the chief cause of the failure of such Ryots. Where the landed property of a district is distributed among many thousand Ryots, and where there is no limitation to subdivision, except what is imposed by the produce of the land being inadequate to the subsistence of the Ryot, it is evident that there will be many gradations of Ryots, descending gradually from those holding the largest properties to those holding portions of land too small for their maintenance. It is also evident, that a lower assessment will not prevent this, or cause any other change than that of making the smallest portion of land on which the Ryots can subsist somewhat smaller than before, without rendering him in any degree less liable to failure. There are many Ryots who fail from another cause, which no abatement of assessment can remove, and which it is not desirable should be removed: it is occasioned by a spirit of independence among the caste of husbandmen, which urges every labouring servant who can buy a pair of bullocks to quit his master, and to take land and cultivate for himself. In this undertaking many fail, because the loss of a bullock or an adverse season destroys their small means; but by far the greater number finally succeed, and their success adds to the resources of the country. It is like the spirit of adventure in trade, which though it frequently ruins individuals, yet promotes at the same time the prosperity of the country. We must, therefore, in a district containing two or three thousand Ryots, always expect to find two or three hundred who are unable to pay their rent. We must, according to usage, grant them remission for a few years until they can do without it, and encourage rather than repress the spirit of independence, which we may be sure will excite industry.

15. It is not necessary that we should have either permanent settlements with Zemindars or leases with the Ryots: neither of them is the usage of the country, and neither is requisite for the security of the revenue or the benefit of the Ryot. But though we cannot obtain a permanent rent from each individual Ryot, we may, by a fixed assessment upon the land, obtain a revenue from the whole body of the Ryots, sufficiently permanent for every useful purpose. It will rise or fall somewhat with good or bad seasons, but the average for a term of years will be nearly the same. If we wish to make the lands of the Ryots yield them a landlord's rent, we have only to lower and fix the assessment, and we shall then in time have the great body of the Ryots possessing landed properties yielding a landlord's rent, but small in extent. They cannot be otherwise while their present institutions remain, as these all tend to the subdivision of property. If in place of lowering the assessment and letting landed property rise in the natural way, we want to have great landlords raised at once where none exist, and for this purpose create Zemindars and turn over to each of them some hundreds of Ryots, we should commit a gross injustice, because we should enable the Zemindar in time to degrade the Ryots from the rank of tenants in chief to that of tenants at will, and often to that of mere cultivators or labourers. We say that we leave the Ryots free to act and to make their own terms with the Zemindars or renters, and that if they are wronged the courts will protect them. We put them out of sight, deliver them over to a superior, and then we tell them that they are free to make their own terms, and that there are courts to secure their rights. But with what pretence of justice can we place them under any set of men to make terms for their property, and to defend it against them in courts of law? They have no superior but Government: they are tenants in chief, and ought not to be obliged to make terms except with Government. But it is said that the Zemindar does not infringe their rights, because he has no authority to demand more than the dues of Government, as regulated by the usage of the country, and that if the parties be left to themselves, things will find their proper level. They will find the level which they have found in Bengal and in several districts under the Government, and which the weak always find when they are left to contend with the strong. The question is, whether we are to continue the country in its natural state, occupied by a great body of independent Ryots, and to enable them by a lighter assessment to rise gradually to the rank of landlords, or whether we are to place the country in an artificial state,

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state, by dividing it in villages or larger districts among a new class of landholders, who will inevitably at no distant period, by the subdivision of their new property, fall to the level of Ryots, while the Ryots will at the same time have sunk from the rank of independent tenants in chief to that of sub-tenants and cultivators. It is, whether we are to raise the landholders we have, or to create a new set and see them fall. This question, it is to be hoped, has been set at rest by the orders of the Court of Directors, to make the settlement with the Ryots in all districts in which the permanent zemindarry settlement has not been established.

16. In all those provinces whose revenues are by ancient usage paid chiefly in money, surveys appear to have been made at different remote periods in order to fix the assessment. In some districts they are only known by tradition, in others they still exist in a mutilated shape in the Curnum accounts: but there is no certainty that these accounts belong to any particular survey, or that they are not made of fragments of several, or that the village accounts have not been so often altered by the Curnums without any regular authority as to contain no trace of any survey whatever. Though the village accounts were supposed to have a specific rate of assessment for every field according to the class to which it belonged, the Collectors were not made to conform very rigidly to this rate, but were usually somewhat above or below it, according to the nature of the season and other circumstances. The farm or estate of a Ryot was generally composed of three parts. The first and principal was his old farm, containing the lands which he always occupied; the second, but much smaller part, containing land of an inferior quality, was called his kuttgootah, and was held at a low and fixed rent; and the third was his cowle land, taken from the waste of the village, which he cultivated one, two, or more years and then threw up or kept, according to the terms of the cowle or engagement. In all cases where the rent of a Ryot was raised, it was done by imposing an additional assessment on his old farm. The kuttgootah and cowle lands were always exempted, both because to have imposed an additional assessment upon them would have been regarded as a breach of engagement and would have discouraged the extension of cultivation. In some districts the addition made in one year to the rate of assessment was taken off the next. In others it was continued, and fresh additions of five, ten, or fifteen per cent., being made at subsequent periods and rendered permanent, the aggregate of these extra additions frequently came in time to equal or exceed the original assessment. But there is reason to suppose that these additions were in a great measure nominal, and that they did little more than counterbalance the fraudulent reductions made by the Curnums in the accounts of the original assessment. These extra-rates were usually unwillingly paid at first, and instead therefore of imposing them, it was often thought more advisable to give the Ryot a piece of waste land, the rent of which he was required to pay whether he could cultivate it or not. The ruling power always endeavoured to encourage, or rather to force the extension of cultivation, as a plea for drawing a larger revenue from the country. The result of such a system pursued for ages has been what was to be expected, namely, that the extent of land in cultivation and paying revenue, is much too great for the agricultural stock of the country; that every Ryot has more land than he can properly cultivate, and that he is only prevented from throwing up a part of it by the well-grounded fear, that the difference of rent would be thrown upon the part which he retained. This is the state of cultivation generally throughout the Deccan, and it was, and still is, in a great degree that of most of the provinces which have fallen by conquest under the authority of the Madras Government. The excess of land occupied by the Ryots beyond what they can adequately cultivate varies in different provinces, and is estimated at from one-tenth to one-third, and may be reckoned on an average at one-fifth. It is obvious, however, that by more land being occupied than could be properly occupied, the rent must in time have adapted itself to this state of things, and become lower than it would otherwise have been, and that a fixed assessment made on such rent would in general be favourable to the cultivators or Ryots. It is also obvious from what has been said, that if after making such a fixed assessment, perfect freedom were given to the Ryots to throw up whatever land they did not want, they would throw up about one-fifth of their land, and

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thereby diminish the Revenue nearly in the same proportion. But this diminution would only be temporary, because as the Ryots, by concentrating their agricultural stock upon a similar extent of land, would obtain a greater produce from it, their means would gradually increase, and enable them to take and cultivate again the land which they had relinquished. Under annual settlements and fluctuating assessment, they are not very anxious about throwing up land, because they know that by the custom of the country we can raise the assessment upon the remaining land according to its produce and improvement; but whenever the assessment has been fixed, they soon discover the advantage which it gives them and endeavour to get rid of all their extra land. The liberty of doing so has already been partially granted, and must be fully granted to them; for though it will cause a temporary loss of revenue, it is a sacrifice which ought to be made for the sake of securing the great public benefit of a permanent revenue, founded upon the general establishment of private landed property. It is the ever-varying assessment which has prevented, and as long as it continues will prevent, land from becoming a valuable property; for even where the assessment is lowest, the knowledge that it may at any time be raised hinders the land from acquiring such a value as to render it a saleable article. We cannot communicate to it the value which it ought to possess, or render it a private property capable of being easily sold or mortgaged, unless the public assessment upon every part of it be previously fixed. When it is fixed all uncertainty is removed, and all land which is not absolutely over-assessed soon acquires a value, which is every day increased by improvements made in consequence of the certainty of reaping all the profit arising from them.

17. The introduction of the fixed assessment into the Baramahl, Coimbatore, and other provinces, has not been so successful as it ought to have been in establishing private landed property; but it has been as successful as could reasonably have been expected, when we consider that it had no fair trial, and that it had hardly begun to operate when it was supplanted by a new system of permanent settlements and leases. Had it been left to produce its own effect undisturbed by a change, there can be little doubt but that private landed property would by this time have been very generally established in those provinces. Its progress would have been faster or slower, according as the rate of assessment was more or less moderate. The rate of assessment, though somewhat lower than that of the native princes, was generally high; but not so high as to prevent the gradual growth of landed property. Wherever it might in particular instances have been found to produce the effect, the evil would have been easily remedied by a proportionate reduction. The survey assessment, however, notwithstanding all the difficulties by which it was opposed, has laid the foundation of private landed property in districts in which it was never before known in the Baramahl, Coimbatore, and the Ceded Districts, and this beginning will gradually spread over all the land of these provinces. In the Baramahl land has become saleable for several years' purchase in many villages of every district, and even in Ahtore, the most highly assessed of all the districts. In the Ceded Districts land has become saleable in two or three districts of the Bellary division, and in several villages of almost every district in the Cuddapore division. In all these districts the survey assessment has, besides giving a beginning to private landed property, simplified and facilitated the collection of the revenue. No survey assessment of a great province can ever at once be made so correct as not to require future alteration; when, therefore, it has been completed with as much care as possible, a trial should always be made of it for six or seven years. This period will be sufficient to discover all defects in the assessment. A general revision of it should then be made, and wherever it should be found too high it should be lowered, and it may then, with safety to the revenue and benefit to the people, be made permanent. None of the districts, however, in which the survey assessment had been introduced had the benefit of such a trial, as in all of them a permanent settlement or lease was introduced very soon after the completion of the survey. Coimbatore was more fortunate than the rest: it escaped the decennial lease, and is now the best ordered, the most easily managed, and the most thriving district under the Madras Government. A survey assessment, besides its other advantages, prevents thousands of disputes and litigations about rent

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and boundaries, and it furnishes a standard by which the revenue of the country can at any time be raised or lowered, according as the state of affairs may require an increase of the burdens of the people or may admit of their diminution. I trust that we shall never have occasion to go beyond the original assessment, and that we shall in time be able to make considerable reductions in it. The fixed assessment will not for some years have the same effect in encouraging improvement as it had before the introduction of the leases and permanent settlements, because these measures have shaken the confidence of the Ryots in the continuance of the present system, and will render them cautious in undertaking improvements, lest they should be prevented from enjoying the full benefit of them, by being again placed under a renter or Zemindar. Some years, therefore, must yet elapse before this apprehension can subside, and the survey assessment have its full effect in encouraging improvement and promoting the growth of landed property.

18. There are, however, several extensive provinces in which we have no control over the assessment, and scarcely any means of bettering the condition of the Ryots: I mean the Northern Circars. When these districts came into our possession, one part of them was in the hands of Zemindars, and the other and most valuable part was in the hands of Government, and has since, by the permanent settlement, been made over to new Zemindars of our own creation. As in these provinces no fixed assessment has been introduced, nor the rights of the Ryots been defined, the Ryots never can become landholders, nor their lands acquire such a value as to make them saleable. It may be said that they have a right to be assessed only according to ancient usage, and that this right will secure them from undue exaction, and give them the same facility as the Ryots of the Government districts of rendering their land a valuable property; but many causes combine to prevent this. The ancient usage was in every little district or even village. It is not recorded or defined and is very little known to us. It is, I believe, in the Northern Circars very generally so high as to leave the Ryot no more than the bare recompense of his labour and stock, and thus to preclude his ever obtaining any portion of a landlord's rent. Even supposing that usage did leave to the Ryot some surplus as landlord's rent, the Zemindar might not permit him to enjoy it. He might raise the assessment. If he were an old Zemindar or hill Rajah, the fear of personal violence would deter the Ryot from complaining: If he were a new Zemindar, the Ryot would, nine times in ten, submit quietly to the loss, not from fear of personal injury, but from the well-grounded fear of losing his cause in the court. He knows that the influence of the Zemindar would easily procure witnesses to swear falsely on the question of usage, and that they would be supported by the fabricated accounts of the Curnum, who is entirely under the authority of the Zemindar, and that if he even gained his cause it would be of no advantage to him, as the Zemindar, without transgressing any law, would be able to harrass him in many ways, and make his situation uncomfortable. There is, therefore, no prospect, or but a very distant one, of our being able to establish landed property among the Ryots of the Northern Circars, or to improve their condition in any material degree. In the old zemindarries, which are chiefly among the unhealthy hills, our prospect is as good now as ever it was, because we never there exercised any direct authority over the Ryots, and could not expect to see landed property grow up among them, until time should gradually have wrought such a change in the manners and opinions of their leading men as to make them see the expediency of encouraging it. But in the new zemindarries we exercised a direct authority over all the inhabitants, and could have raised their condition and established landed property at our pleasure; but we lost the power of doing so by the permanent settlement. It may be said that Government having set a limit to its demand upon the Zemindar, he will also set a limit to his demand upon the Ryot, and leave him the full produce of every improvement, and thus enable him to render his land a valuable property: but we have no reason to suppose that this will be the case, either from the practice of the new Zemindars during the twenty years they have existed, or from that of the old Zemindars during a succession of generations. In old zemindarries, whether held by the Rajahs of the Circars, or the Poligars of the more southern provinces, which have from a distant period been held at a low and fixed peshcush, no indulgence has been

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been shewn to the Ryots, no bound has been set to the demand upon them. The demand has risen with improvement according to the custom of the country, and the land of the Ryot has no saleable value; we ought not, therefore, to be surprised that in the new zemindarries, whose assessment is so much higher, the result has been equally unfavourable to the Ryots. The new zemindarries will, by division among heirs and failures in their payments, break up into portions of one or two villages; but this will not better the condition of the Ryot. It will not fix the rent of the land or render it a valuable property: it will merely convert one large zemindarry into several small zemindarries or mootahs, and mootahs of a kind much more injurious than those of the Baramahl to the Ryots, because in the Baramahl the assessment of the Ryots' land had previously been fixed by survey, while in the new zemindarries of the Circars it had been left undefined. The little will in time share the fate of the great zemindarries: they will be divided and fail, and finally revert to Government; and the Ryots, after this long and circuitous course, will again become what they originally were, the immediate tenants of Government, and Government will then have it in its power to survey their lands, to lower and fix the assessment upon them, and to lay the foundation of landed property in the land of the Ryots, where alone, in order to be successful, it must be laid.

19. The state of the landed property of the country held almost everywhere by the Ryots directly of Government, clearly points out to us what our revenue system ought to be, and that it cannot, consistently with usage, be other than ryotwar. This term has been often much misunderstood, and been supposed to mean some mode of settlement entirely new, which overthrows all former rights: but this is altogether a mistake. The term itself is the ancient and common one of the country, and is used merely from the want of an English one exactly corresponding with it. In revenue language it means a settlement with the individual Ryot who owns or occupies the land, and the receiving the public assessment from him without the intervention of any renter or Zemindar. Whether the assessment be a fixed rent in kind, or a fixed share of the crop in kind or commuted for money, or a fixed or varying money rent, it makes no difference; it is still ryotwar. All these varieties of assessment prevail more or less in the provinces under this Government. But though they all come under the general denomination of ryotwar, their effects on the prosperity of the country are very different; and it is therefore an important object that the kind of ryotwar which is most conducive to improvement, namely, a fixed and moderate money assessment, should be every where gradually introduced. But before we endeavour to make such a change in any district, it is absolutely necessary that we should survey its lands, and ascertain as nearly as possible its average revenue for a long series of years. If we attempt, without this previous knowledge, to convert a fluctuating into a fixed rent, we shall certainly fail, even if our knowledge should be so complete as to enable us to distribute fairly upon the land a fair assessment exactly equal to its former average revenue. This will not be sufficient, for the Ryots will not agree to the change without some abatement. The abatement must not be nominal and existing only in our accounts, but the real and absolute, and amount probably to eight or ten per cent.; and we must satisfy them it is so, if we expect success. If the Ryot is convinced that the reduction offered to him is real, it will not be difficult to get him to accede to a fixed assessment. The chief cause of the difficulty which is usually found in prevailing upon him to agree to such a change is, that he thinks there is either no actual abatement, or that it is so small as not to compensate for the loss and inconvenience to which he might be subjected in unfavourable years by a fixed assessment. In his dealing with any private individual, he would not hesitate to stipulate to pay annually a fixed sum in money rather than a varying amount in grain, if he thought it would be more profitable. He will follow the same course in his engagements with Government whenever he is satisfied that he will be a gainer by it. To conduct a survey, however, and convert a fluctuating gain into a fixed money assessment, require a union of experience, industry, and temper, which is not always found. This must necessarily render the progress of the work slow, but it ought not to discourage us. Much has been already done, and what remains to be done will be more perfect, from the opportunity which the delay will afford of discovering and rectifying former errors.

20. It

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20. It has been objected to the ryotwar system, that it produces unequal assessment and destroys ancient rights and privileges: but these opinions seem to originate in some misapprehension of its nature.* In arguing against it in favour of a zemindarry system, it has been maintained "that a detailed settle-"ment must ever lead to inequality of taxation." But there seems to be no reason why the detailed should, more than any other settlement, produce inequality. It is to good or bad cultivation, and other circumstances common to all settlements, that unequal taxation is owing, and it must take place with regard to the lands of the Ryots, whether they are held immediately of Government or of a Zemindar or renter. The use of a detailed settlement is not to prevent what can never be prevented, unequal assessment, but to prevent the assessment from being any where excessive, to furnish us with the best information respecting the resources of the country, and by giving us a complete register of all its lands, shewing the extent and assessment of each field, to enable us to judge, whenever there is a failure in the revenue, whether it arises from the assessment or some other cause. As it is one main principle of Indian revenue that all land when cultivated is liable to the public assessment, and when left uncultivated is exempt from it, it is manifest that, without the detailed settlement, the amount of the revenue for the year could not be correctly ascertained. It has also been argued, that it is useless to impose a fixed assessment upon each field or lot of land, because the produce will always fluctuate according to the culture. This objection would be a very just one, if it were intended that the rent payable to Government should always correspond with the produce: but this is not the case. All that is necessary in fixing the Government rent is, that it shall not be higher than what the land is able to yield under the most ordinary degree of culture: whatever entire produce is derived from any culture beyond this should go exclusively to the Ryot; Government should have no share in it. Improved cultivation will, of course, regulate the rent between the proprietor or Ryot and his tenant, but not between the Ryot and Government; and if Government is satisfied with the moderate rent arising from common cultivation, the lands, if cultivated at all, will yield this rent, and there is no danger that any fluctuation in the degrees of culture will preclude the realization of the field assessment. By common usage, where there is no fixed field assessment, Government, receives in kind a high share of the produce, or in money a high rent, and its rent, whether in kind or money, rises with the produce. By the field assessment, Government will receive a rent somewhat lower than the present one, and as it will be fixed and not rise with improvement, it will be more likely to be permanently realized.† It has been asserted, in speaking of the meerassy privileges in the Carnatic, that the ryotwar assessment destroyed by violence all these ancient usages and customs, "and so completely, that both Mr. Grœme and Mr. "Ravenshaw have denied the existence of meerassy in these provinces." The ryotwar assessment had not been established more than four or five years when Mr. Ravenshaw took charge of Arcot. These ancient usages and customs had probably fallen into disuse, or the preservation of them been deemed of little value, or they could not in so short a time have been so lost as to escape the notice both of him and of Mr. Grœme. Even if it were true that they had been destroyed by violence, there can be no cause for attributing to the ryotwar an effect which might have been equally produced by any other mode of settlement. The ryotwar settlement when properly conducted respects all private rights: to ascertain and secure them are among its principal objects. The carelessness or the over-zeal of Collectors may invade them under any settlement whatever, if they are not restrained by superior authority.

21. It has been objected to the ryotwar system, that it is intricate, difficult of management, and expensive: but experience contradicts these opinions, for wherever ryotwar has been properly established, it has been found to be more easy, simple, and efficient, than any other kind of settlement. The idea of its being more expensive arises from not considering that it includes all the expenses of collection which would be incurred by Zemindars if the country were under them, and which would, in that case, be necessarily deducted from the

* Board of Revenue, 5th January 1818, paragraphs 32. 90. 284. 297.

† Ibid., 5th January 1818, paragraph 90.

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the amount of the revenue, and not appear as a charge. One great advantage which the ryotwar settlement has over every other is, the strength and security which it gives to our Government, by bringing us into direct communication with the great body of the Ryots or land-owners. Objections may be urged to every system. It is enough to recommend it to our adoption, to know that it is the common one of the country. It is one of the primary obligations of a Government, like ours, to suit its rules and forms of local administration to the condition of the people, to provide every establishment which it may require, and not to withhold any thing which may be necessary to its efficiency, for the sake of avoiding either labour or expense.

22. When we have determined the principles on which the land revenue is to be fixed, the next question is "by what agency is it to be managed?" There can be no doubt that it ought, as far as practicable, to be native. Juster views have of late years been taken of this subject, and the Court of Directors have authorized the employment of the natives on higher salaries and in more important offices. There is true economy in this course; for by it they will have better servants, and their affairs will be better conducted. It is strange to observe, how many men of very respectable talents have seriously recommended the abolition of native, and the substitution of European agency to the greatest possible extent. I am persuaded that every advance made in such a plan would not only render the character of the people worse and worse, but our Government more and more inefficient. The preservation of our dominion in this country requires that all the higher offices, civil and military, should be filled by Europeans; but all offices that can be left in the hands of natives without danger to our power might with advantage be left to them. We are arrogant enough to suppose that we can with our limited numbers do the work of a nation. Had we ten times more we should only do it so much worse. We already occupy every office of importance. Were we to descend to those which are more humble and now filled by natives, we should lower our character and not perform the duties so well. The natives possess, in as high a degree at least as Europeans, all those qualifications which are requisite for the discharge of the inferior duties in which they are employed. They are in general better accountants, more patient and laborious, more intimately acquainted with the state of the country and the manners and customs of the inhabitants, and are altogether more efficient men of business. Unless we suppose that they are inferior to us in natural talent, which there is no reason to believe, it is much more likely that they will be duly qualified for their employments than Europeans for theirs, because the field of selection is so much greater in the one case than in the other. We have a whole nation from which to make our choice of natives, but in order to make choice of Europeans, we have only the small body of the Company's covenanted servants. If it be admitted that the natives often act wrong, it is no reason for not employing them: we shall be oftener wrong ourselves. What we do wrong is not noticed, or but seldom and slightly: what they do wrong meets with no indulgence. We can dismiss them and take better men in their place: we must keep the European, because we have no other, or perhaps none better, and because he must be kept at an expense to the public and be employed some way or other, whatever his capacity may be, unless he has been guilty of some gross offence. But it is said that all these advantages in favour of the employment of the natives are counterbalanced by their corruption, and that the only remedy is more Europeans with European integrity. The remedy would certainly be a very expensive one, and would as certainly fail of success were we weak enough to try it. We have had instances of corruption among Europeans notwithstanding their liberal allowances: but were the numbers of Europeans to be considerably augmented, and their allowances, as a necessary consequence, somewhat reduced, it would be contrary to all experience to believe that this corruption would not greatly increase, more particularly as Government could not possibly exercise any efficient control over the misconduct of so many European functionaries in distant provinces, where there is no public to restrain it. If we are to have corruption, it is better that it should be among the natives than among ourselves, because the natives will throw the blame of the evil upon their countrymen: they will still retain their high opinion of our superior integrity; and our character, which is one of the strongest supports of our power, will be maintained. No nation ever existed,

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in which corruption was not practised to a certain extent by the subordinate officers of Government. We cannot expect that India is in this point to form an exception. But though we cannot eradicate corruption, we may so far restrain it as to prevent it from causing any serious injury to the public interests. We must, for this purpose, adopt the same means as are usually found most efficacious in other countries: we must treat the natives with courtesy, we must place confidence in them, we must render their official situations respectable, and raise them in some degree beyond temptation by making their official allowances adequate to the support of their station in society. With what grace can we talk of our paternal government if we exclude them from every important office, and say, as we did till very lately, that in a country containing fifteen millions of inhabitants, no man but a European shall be intrusted with so much authority as to order the punishment of a single stroke of a rattan. Such an interdiction is to pass a sentence of degradation on a whole people, for which no benefit can ever compensate. There is no instance in the world of so humiliating a sentence having ever been passed upon any nation. The weak and mistaken humanity which is the motive of it can never be viewed by the natives as any just excuse for the disgrace inflicted on them, by being pronounced to be unworthy of trust in deciding on the petty offences of their countrymen. We profess to seek their improvement, but propose the means the most adverse to success. The advocates of improvement do not seem to have perceived the great springs on which it depends: they propose to place no confidence in the natives, to give them no authority, and to exclude them from office as much as possible; but they are ardent in their zeal for enlightening them by the general diffusion of knowledge. No conceit more wild and absurd than this was ever engendered in the darkest ages; for what is in every age and every country the great stimulus to the pursuit of knowledge, but the prospect of fame, or wealth, or power; or what is even the use of great attainments, if they are not to be devoted to their noblest purpose, the service of the community, by employing those who possess them, according to their respective qualifications, in the various duties of the public administration of the country. How can we expect that the Hindoos will be eager in the pursuit of science unless they have the same inducements as in other countries? If superior acquirements do not open the road to destruction, it is idle to suppose that the Hindoo would lose his time in seeking them; and even if he did so, his proficiency, under the doctrine of exclusion from office, would serve no other purpose than to shew him more clearly the fallen state of himself and his countrymen. He would not study what he knew could be of no ultimate benefit to himself; he would learn only those things which were in demand, and which were likely to be useful to him, namely, writing and accounts. There might be some exceptions, but they would be few: some few natives living at the principal settlements, and passing much of their time among Europeans, might either from a real love of literature, from vanity, or some other cause, study their books, and if they made some progress it would be greatly exaggerated, and would be hailed as the dawn of the great day of light and science about to spread all over India. But there always has been, and always will be, a few such men among the natives, without making any change in the body of the people. Our books alone will do little or nothing: dry simple literature will never improve the character of a nation. To produce this effect, it must open the road to wealth, and honour, and public employment. Without the prospect of such reward, no attainments in science will ever raise the character of a people. This is true of every nation as well as of India: it is true of our own. Let Britain be subjugated by a foreign power to-morrow; let the people be excluded from all share in the government, from public honours, from every office of high trust or emolument, and let them in every situation be considered as unworthy of trust, and all their knowledge and all their literature, sacred and profane, would not save them from becoming in another generation or two a low-minded, deceitful, and dishonest race.

28. Even if we could suppose that it were practicable, without the aid of a single native, to conduct the whole affairs of the country, both in the higher and in all the subordinate offices, by means of Europeans, it ought not to be done, because it would be both politically and morally wrong. The great number of public offices in which the natives are employed is one of the strongest causes of their attachment to our Government. In proportion as we exclude them

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them from these we lose our hold upon them, and were the exclusion entire, we should have their hatred in place of their attachment: their feeling would be communicated to the whole population, and to the native troops, and would excite a spirit of discontent too powerful for us to subdue or resist. But were it possible that they could submit silently and without opposition the case would be worse: they would sink in character, they would lose with the hope of public office and distinction all laudable ambition, and would degenerate into an indolent and abject race, incapable of any higher pursuit than the mere gratification of their appetites. It would certainly be more desirable that we should be expelled from the country altogether, than that the result of our system of government should be such a debasement of a whole people. This is, to be sure, supposing an extreme case, because nobody has ever proposed to exclude the natives from the numerous petty offices, but only from the more important offices now filled by them. But the principle is the same, the difference is only in degree; for in proportion as we exclude them from the higher offices and a share in the management of public affairs, we lessen their interest in the concerns of the community and degrade their character.

24. It was from a conviction of the policy of extending native agency that the establishment of the Revenue Board Cutcherry was recommended in 1822. The right of the people to be taxed only by their own consent has always, in every free country, been esteemed amongst the most important of all privileges: it is that which has most exercised the minds of men, and which has oftenest been asserted by the defenders of liberty. Even in countries in which there is no freedom, taxation is the most important function of Government, because it is that which most universally affects the comfort and happiness of the people, and that which has oftenest excited them to resistance; and hence both its utility and its danger have, under the most despotic Governments, taught the necessity of employing in its administration the ablest men of the country. In this point, at least, we ought to be guided by the example of those Governments, and employ intelligent and experienced natives at the head of the revenue to assist the Revenue Board. If in other departments we give experienced natives to assist the European officers, shall we not give them in this, whose duties are the most difficult and most important? We cannot exclude them from it without injury to ourselves as well as to them: we cannot conduct the department efficiently without them. But even if we could, policy requires that we should let them have a share in the business of taxing their own country. It attaches them to our Government, it raises them in their own estimation, and it encourages them, by the prospect of attaining a situation of so much distinction, to qualify themselves for it by a zealous performance of their duty. Although we can never leave entirely to the natives the power of taxing the country, we ought to entrust them with as much of it as possible under our superintendence. We ought to make them acquainted with our objects in taxation, and with the principles on which we wish it to be founded, in order that, in communicating their opinions to us, they may not be guided by the mere object of raising the revenue, but that of adapting the revenue to the wants of the state and the circumstances of the people. It is desirable that this knowledge should be widely diffused among the natives; but it can only be effected by their having the benefit of free intercourse with us, and of acquiring experience in important official situations. They have the advantage of this intercourse already in the cutcherries attached to Collectors and to the Board of Revenue, and under many of the Collectors this advantage is rendered more general, by their hearing the opinions of the most intelligent heads of villages and of respectable inhabitants not in the service of Government, and discussing in their presence questions of revenue. This establishes confidence in us among the natives, and gradually extends among them juster and more enlarged views of the purposes for which taxation is intended.

25. This kind of intercourse, however, could hardly subsist or be productive of any advantage, if we adopted the opinions of most of the advocates of zemindarry settlements, that the Collector ought not to enter into the details of revenue, but leave the natives to conduct them and settle with each other in their own way, and that he should confine himself to their general superintendence under the guidance of general principles. This appears to me to be

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be a mistaken doctrine which ought to be avoided; because, in order to maintain our power in India, we must have able and skilful servants, and such servants could not possibly be produced by merely learning a few general principles, without making themselves acquainted with the character of the people, and the rules and customs by which their transactions with each other and with the officers of Government are usually regulated. The good government of the country must rest very much on the talents of our local officers, as it is from them chiefly that Government must derive its own information; and hence there is no country in the world in which it is more absolutely necessary to have good public servants than in this. When an European is placed in charge of a district permanently settled and belonging to a few great Zemindars, who conduct all the details of the assessment and collection of the revenue, he has very little to do. No exertion is required from him, and he naturally becomes indolent. If the affairs of the district fall into confusion he cannot put them right, because as he has not made himself acquainted with the revenue details and local usages, and has no practical experience, he is ignorant of the cause of the disorder and of the means by which it is to be remedied. His knowledge of general principles, however extensive it may be, will in such an emergency be of little use, because he will not know how to apply them to the local circumstances of the country. The duties of the Collector of a province should be such as to make it imperative on him to know the real state of the country, the amount of the assessment paid by the different classes of the inhabitants, its effects upon them, but especially upon the Ryots, in promoting or discouraging industry and in rendering them satisfied or discontented with their rulers, and to know all the details of internal administration by which the revenue is developed and realized; for it is only by possessing such knowledge that he can understand either what are the actual resources of the country or the means by which they may be improved, or furnish useful information to Government. The duties of a public officer entrusted with the charge of a province ought to be such as to require the constant exercise of his faculties. Without this employment they become dull, and he is satisfied with remaining at the head of a province for the management of which he is totally unqualified, and it is probably not until something goes wrong that his utter unfitness is discovered. The civil servants of the Company mix but little with the native community: they have no common interest with it, and it is only such of them as have naturally a spirit of inquiry, or as are forced by the duties of their situation to inquire, that know any thing about it, or can tell Government whether any particular law is popular or the reverse. Government itself knows nothing of the state of the country, except what it learns from its local officers. In other countries Government and its officers are a part of the community, and are of course *acquainted* with the effect of every public measure and the opinion of the country regarding it; but here Government is deprived of this advantage: it makes laws for a people who have no voice in the matter and of whom it knows very little, and it is therefore evident that it cannot adapt its laws to the circumstances of the people, unless it receive accurate information upon this subject from active and intelligent local officers, whose duty it is to investigate carefully the condition and opinions of the inhabitant and to report upon them. But these officers can acquire this information only through an establishment of experienced native servants, who have beyond all other men, from the very nature of their official duties, the best means of obtaining it. Intelligent Collectors are necessary at all times, but more especially when it becomes expedient either to raise or lower the revenue. Such an operation requires not judgment alone but great knowledge of details, and if undertaken without these essential requisites would be productive of much mischief. We ought, therefore, not to be satisfied with a superficial knowledge of the general state of the country, but make it a part of our system to obtain the most minute and accurate information concerning its internal condition, and preserve and accumulate that information in clear and detailed revenue accounts and statistical statements.

26. In comparing our internal administration with that of the native princes, it may be said that we have perhaps been more successful in our Judicial than in our Revenue institutions. In the Criminal branch, the extent of our power has

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has rendered the apprehension of criminals more sure; and in spite of the difficulties of conviction arising from the Mahomedan law, punishment is as certain, and justice much more so, than before. I doubt if in civil judicature we have the same advantage yet, or ever can have, until we leave to the natives the decision of almost all original suits. The natives can hardly be said to have had any regular system. What it was has been well described by the late Commissioner of the Deccan:* but their decisions by various local officers, by roprus, punchayets, and the prince, or the court established near him, though irregular and often corrupt and arbitrary, dispensed as much real justice as our courts, and with less delay and expense; for the native judges, whatever their irregularities were, had the great advantage of understanding their own language and their own code much better than ours are ever likely to do. Our judges will however, improve every day from longer experience, and the expense to the suitors, both of time and money, be much reduced. Our judges, even now, are in general more efficient than our Collectors. In this country the Judicial require perhaps less talent than the Revenue duties: they are less complicated, and are not, like them, affected by adverse seasons or by peace or war, but are governed by fixed rules, and require in general little more than temper and assiduity. The district Moonsiffs or native judges are a great improvement on our judicial institutions. They have relieved the zillah courts from a great mass of small suits: they get through a great deal of work, and there is reason to infer that it is performed in a satisfactory manner, because the inhabitants crowd to their courts, because the proportion of appeals from their decisions is not large, and because it has not been found necessary to dismiss many for misconduct. They will every day become more respectable, when it is found that the corrupt and indolent are punished, and that the diligent and upright are allowed to hold their situations permanently. Their jurisdiction was extended in 1821 to matters amounting in value to 500 rupees, and it might with great utility be extended much further. It will in time absorb almost all original suits with great advantage to the community, and leave to the Zillah Judge hardly any thing but appeals.†

27. There was nothing in which our judicial code on its first establishment departed more widely from the usage of the country than in the disuse of the punchayet. When this ancient institution was introduced into our code in 1816, there was so much objection to it, both at home and in this country, lest it should become an instrument of abuse, that it was placed under so many restrictions as to deprive it of much of its utility. It was unknown to some of the Company's servants as any thing more than a mode of private arbitration: it was known by others to have been employed by the natives in the decision of civil suits and even of criminal cases, but it was imagined to have been so employed not because they liked it, but because they had nothing better; and it was opposed by some very intelligent men, on the ground of its form and proceedings being altogether so irregular as to be quite incompatible with the system of our courts. All doubts as to the popularity of punchayets among the natives must now have been removed by the reports of some of the ablest servants of the Company,‡ which explain their nature, and show that they were in general use over extensive provinces. The defects of the punchayet are better known to the natives than to us; yet with all its defects they hold it in so much reverence, that they say, "where the punj sits God is present." In many ordinary cases the punchayet is clear and prompt in its decision, but when complicated accounts are to be examined it is often extremely dilatory. It adjourns frequently: when it meets again some of the members are often absent, and it sometimes happens that a substitute takes the place of an absent member. All this is, no, doubt, extremely irregular; but the native Government itself is despotic and irregular, and every thing under it must partake of its nature. These irregularities, however, are all susceptible of gradual correction; and indeed, even now, they are not found in practice to produce half the inconvenience that might be expected by men who have been accustomed to the

* Mr. Elphinstone's Report.

† Since writing this paper, I received on my last journey through the Carnatic from the Zillah Judge of Chittoor a letter which he had received from a district Moonsiff, and as it conveys a very good idea of the character of a considerable portion of the class to which he belongs, I have inserted a copy of it in the Appendix.

‡ Mr. Elphinstone, Sir John Malcolm, and Mr. Chaplin.

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the exact forms of English courts of judicature. They ought not to prevent our employing the punchayet more than we have hitherto done, because its duties are of the most essential advantage to the community, and there is no other possible way by which they can be so well discharged. The natives have been so long habituated to the punchayet in all their concerns, that not only in the great towns, but even in the villages, a sufficient number of persons qualified to sit upon it can be found. We ought to avail ourselves of their aid, by extending the range within which the operations of the punchayet are now confined. Its cognizance of all suits within a certain amount, both in the zillah and district Moonsiff's courts, should be abolished, and neither party should have the option of declining its jurisdiction. The same rule should hold in all cases tried by the Collector. The use of the punchayet in criminal trials has been recommended by several persons, and among others by a very intelligent Judicial officer,* who submitted a draft of a regulation for the purpose. I am persuaded that the measure would be very beneficial, and that until it is adopted facts will never be so well found as they might be. The employment of the punchayet, independently of the great help it affords us in carrying on the business of the country, gives weight and consideration among their countrymen to those who are so employed, brings us in our public duties into better acquaintance and closer union with them, and renders our Government more acceptable to the people.

28. None of the changes in the customs of the country introduced with the judicial code were better formed for the vexation of the people, than the system by which the police was in some districts erected into an establishment by itself, and separated from all others. This separation was by many regarded as a great improvement, for it was naturally supposed that the business of the police would be conducted with more regularity and efficiency by a class of men whose time should be devoted to this duty only, than by any class who had other duties to attend to. But this system, besides being objectionable in many points, had one main defect, in not being founded in any of the usages of the country; for no system for any part of the municipal administration can ever answer, that is not drawn from its ancient institutions or assimilated with them. The new police establishment resembles in some degree an irregular military corps. It was directed by the Zillah Magistrate; it was spread over the country, in small guards, at every town and principal village; it was entirely independent of the district and village local authorities, and subordinate only to its own Darogahs and petty officers; it had no common interest with the people; it seldom knew any thing of the neighbourhood in which it was stationed, and had no means of discovering offenders but the village watchers, who had been withdrawn from their ancient masters, the Tehsildars, and placed under its authority for this purpose. It soon learned to make the use which might have been foreseen of the power which it possessed; it harrassed the heads and Curnums of villages by constantly summoning them before it, under the pretext of inquiring into imaginary offences, and often extorted money from them as the price of exemption from this grievance; it often obtained money from some of the more respectable inhabitants, by raising reports of irregularities in their families and threatening to bring them forward for public investigation; it also got money by releasing persons whom it had threatened to send to appear as witnesses regarding some pretended offence; and its abuse of authority was the more felt from the low rank of its agents, who were in general no better than common Peons. This very circumstance, of placing the dregs of the people above the more respectable classes, was of itself a serious evil, and was regarded by them as a most oppresive measure. Such a police had no interest in the peace of the country, because it knew that in tranquil times its services were less wanted and that its numbers would probably be reduced. Its gains were derived from disturbance and its importance increased in such times, and it was therefore its business to exaggerate every disorder and to keep up alarm. It was altogether a harsh and vexatious system of espionage. We have now, in most places, reverted to the old police of the country, executed by village watchmen, mostly hereditary, under the direction of the heads of villages, Tehsildars of districts, and the Collector and Magistrate of the province. The establishments

* Mr. Wright, Judge of North Arcot.

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ments of the Tehsildars are employed without distinction either in police or revenue duties, as the occasion requires; and it is the intimate knowledge of the inhabitants and of the country which they and the village servants acquire from their occupation in the revenue, which enables them to discover by whom offences are committed, much more readily than could possibly be done by mere police servants. The village and district servants, as well as the Tehsildar, under whom they act, are deeply interested in the good order of the country, and they have therefore the strongest motives for exerting themselves in preserving its peace.

29. What is usually called police can seldom prevent crimes: it can seldom do more than secure the greater part of the offenders. Much has been said and written in favour of a preventive police, but I do not know that the attempt to establish it has ever been successful in any country. When a vigilant police renders detection and punishment more certain, it no doubt acts as a preventive, in so far as it deters from the commission of crime. The only efficient preventive is the improvement of manners, in which the punishment of offences can have very little share. A moderate assessment, by enabling all to find employment and to live, is, next to the amelioration of manners, the thing best calculated in this country to diminish crimes. It is generally found that theft and robbery are most frequent in districts over-assessed, and that in seasons of scarcity they become common in districts in which they were before of rare occurrence. Our present system of police is very well suited to its object, and is perfectly equal to all the purposes of its institution, though it is not always so well directed as might be wished. This, however, is not to be wondered at: it arises from our inexperience, and is not to be removed by any new rules, but solely by longer experience. The districts in which gang robbery and plundering are most prevalent are some parts of the Northern Circars, and is occasioned by our want of control over the petty hill chiefs, and by the vicinity of their unhealthy hills and jungles facilitating the escape of the offenders. Those in which murder and maiming are most common are Malabar and Canara. In Malabar it is to be ascribed chiefly to the depraved habits of the lower classes of the Moplahs, and in Canara to those of the Seddees, a race as bad as the worst of the Moplahs, but fortunately very few in number. They are the descendants of Abyssinians, formerly employed in the armies of the Mahomedan kings of Bijapoor, many of whom rose to the highest ranks in the state and enjoyed extensive jageers, on which numbers of their countrymen were settled. Those who now remain are chiefly herdsmen or cultivators, and are in general poor. The atrocious crimes of murder and gang robbery are much less common in districts which have been long under the Company's Government than in those of more recent acquisition, and are everywhere gradually diminishing. The frequency of crimes in most of the countries which have fallen by conquest under the British dominion within the last thirty years, as well as in many of those received from the Nabob of the Carnatic, does not arise so much from any thing in the nature of the people, as from the encouragement given to every kind of disorder by a long succession of wars, misgovernment, and anarchy. During those times the sovereign power was too weak to restrain the disorders of its tributaries and subordinate chiefs. Gangs of robbers were protected by every little chief, and even where they were not protected they found security by the number of petty independent jurisdictions enabling them to escape from one to another. Much was done by the Mysore Mussulman Government to eradicate these disorders; but its duration was too short, and it was too much occupied in foreign war, to have had leisure to remedy them effectually. The gangs which formerly lived by plunder are now much diminished by death and other causes; but there are still, probably, several thousand men scattered over our territory, whose business from their earliest days has been robbery. These men, and perhaps their immediate descendants, must pass away, before robbery as a profession can be destroyed.

30. In estimating the state of crime and the efficiency of the police, we are generally guided by the calendars of the Magistrates and Criminal Judges and the reports of the Circuit Judges. But these documents alone, without the consideration of many other circumstances, will not enable us to form any just conclusion; and even with the greatest attention to every circumstance,

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it is difficult to arrive at any thing like accuracy. Many incidental causes tend to swell the number of crimes at one time more than another: peace or war, plenty or famine; the disbanding of troops in our own or the neighbouring countries; the passage through the country of a greater or smaller number of brinjarries, who are generally robbers. Besides these there are causes of an official nature, which give a very great increase or decrease of crime where there is little real change. In some districts the Magistrates and police apprehend great numbers of persons on groundless suspicion or for trivial matters, of which no public notice ought to have been taken. These irregularities arise from the ignorance and the over-zeal of the native servants, or from their carelessness, and not unfrequently from that of the Magistrates. The best way of ascertaining with tolerable accuracy the increase or decrease of crime, would be by a comparison of the number of the higher crimes in periods of ten or fifteen years. If we include petty thefts or even burglary, we shall be led to an enormous conclusion, for in this country most of the offences called burglary are little more than petty theft. They do not generally involve house-breaking, but are much oftener confined to the carrying away some trifling article from a hut or house, which is either open or entered without violence. Crimes are, no doubt, sometimes concealed from fear and other causes; but I believe that the number actually committed is usually overrated, and that many of the burglaries and robberies said to have been ascertained, but none of the offenders discovered, never actually took place. If, what is not uncommon in India, eight or ten thieves from a distant province enter a district, and after robbing a few of the inhabitants or their houses disappear, an alarm is raised, statements are brought forward of losses which never happened in the expectation of obtaining a remission of rent, and the Magistrate himself is sometimes too easily led to give credit to these reports, and to represent the district as being in an alarming state, and to call for an increase of his establishment in order to meet the difficulty; whereas, if he had given himself leisure to investigate the reports, he would have found that his district was just in its ordinary state.

31. From the first introduction of our Judicial regulations, the people of the country have been accused, both by the Magistrates and Judges, of not sufficiently aiding the police. The complaint of offenders escaping, because people do not choose to appear as prosecutors or witnesses, from indolence, apathy, or distance, is common to all countries, and is as little chargeable to India as to any other. I believe that if the matter were fairly examined, it would be found that the police derives much more gratuitous aid from the people in this country than in England; but we expect from them more than ought to be required in any country. As the Mahomedan law officers in criminal trials rejected not only the evidence of the police but of all public servants, it was thought adviseable to remedy this inconvenience by making two or more of the most respectable inhabitants of the village to which any criminal was brought for examination attest the depositions, in consequence of which they were obliged to make two journeys to the station of the zillah court, and many of them were obliged to perform this duty twice a-year, because the better their character the more likely they were to be called upon as witnesses. They often complained of this heavy grievance, but it was not till lately that they were exempted from it, as it was considered by most of the judges as a duty which they owed to the public and were bound to perform. The performance, no doubt, facilitated the business of the judge with the Mahomedan law officer; but it was certainly most unreasonable to expect that a respectable shopkeeper or merchant should be always ready to leave his house and his own affairs, and to undertake an expensive journey about a trial in which he had no concern, merely for the sake of public justice. Many of the judges have, however, done justice to the character of the people in their support of the law, and stated that they have of late shown great alacrity in the preservation of the peace of the country and gallant behaviour in attacking robbers.*

32. We should be careful that in our anxiety to form an efficient police, we do not sacrifice the comfort of the people and establish a system of general vexation

* Reports, 1st Judge, Southern Division, 23d December 1823, paragraph 47; 3d Judge, Western Division, 31st July 1822, paragraphs 50 and 51.

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vexation and oppression. There is nothing by which we are so likely to be unintentionally led into systematic vexation as by schemes of police, registering the inhabitants of villages, making them responsible for each other, dividing them into classes to keep alternate watch, making them account for their absence. All these are fond imitations of the Saxon tything: a system well enough calculated, in an ignorant age, among a poor and scanty population, to ensure peace and personal safety, but calculated at the same time to check every improvement and to perpetuate poverty and ignorance, and utterly unsuitable to a populous and wealthy country. In countries which have attained any degree of civilization, it is always found best to provide for the police at the public expense, and to leave the people at perfect liberty to pursue their several occupations without any restraint, and without any call upon them for police duties.

The number of persons apprehended, released, and punished, gives, though not an accurate, yet a general idea of the state of crime in the country. The following is the abstract for the last six months of 1823: it is taken in preference to a similar period in 1824, because in that year the number of commitments was swelled by the famine driving many poor people to seek a subsistence by robbery, and plundering hords of grain.

ABSTRACT *of the Number of Persons apprehended, released, and punished, from the 1st July to 31st December* 1823.

Apprehended.	By the Magistrate.		By the Criminal Judge.	By the Court of Circuit.	Foujdarry Adawlut.
23,188	Acquitted and released	8,356	1,957	374	86
	Convicted and punished	10,526	1,082	170	120
	Sent to the Criminal Judge	4,728	1,205	265	—
	Total....	23,610	4,244	809	206

A short abstract of the civil suits for the first six months of 1824, taken from the report of the Sudder Adawlut of the 8th of November 1824, shews that the operations of the different civil courts appear to keep pace with the demands of the country.

ABSTRACT STATEMENT *of Suits in all the Zillahs, from the 1st of January to the 1st of July* 1824.

In all Zillahs.	Original Suits			Appeals		
	Disposed of.	Instituted.	Depending.	Disposed of.	Instituted.	Depending.
Before the Judge	272	—	910	295	—	1,073
..... Register	432	2,551	581	259	775	496
..... Sudder Ameen.....	1,719	—	1,707	312	—	171
Total.....	2,423	2,551	3,198	866	775	1,740
..... District Moonsiffs	27,333	25,678	20,594	—	—	—
..... District Punchayets....	14	10	26	—	—	—
..... Village Moonsiffs.....	1,445	1,593	696	—	—	—
..... Village Punchayets....	3	5	9	—	—	—

It

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It is observed by the Sudder Adawlut, that "the whole number of suits "depending on the first of July last in the zillah courts is far short of the "number which they may fairly be expected to dispose of within a period of "six months;" and that "the number of causes of older date than 1822 "pending in all the courts on the first of July last, was but thirty original suits "and forty-four appeals."

34. The peculiar character and condition of the Ryots require that some laws should be made specially for their protection. The non-resistance of the Ryots in general to oppression, has been too little attended to in our Regulations. We make laws for them as though they were Englishmen, and are surprised that they should have no operation. A law might be a very good one in England and useless here. This arises from the different characters of the people. In England the people resist oppression, and it is their spirit which gives efficacy to the law: in India the people rarely resist oppression, and the law intended to secure them from it can therefore derive no aid from themselves. Though the Ryots frequently complain of illegal exactions they very seldom resist them: they more commonly submit without complaining, and they often abscond when they have no longer the means of paying them. It is in vain to caution them against paying, by telling them that the law is on their side and will support them in refusing to comply with unauthorized demands. All exhortations on this head are thrown away, and often listening to them they will the very next day submit as quietly to extortion as before. Some of the more bold and intelligent, it is true, withhold payment and complain; but the number is so small as to have no sensible effect, for the great mass submit quietly, and will continue for generations to submit, until a total change shall have been wrought in their character. There is nothing extraordinary in this: it is the natural consequence of their condition. They had always under their native princes been accustomed to implicit submission to the demands of the government officers. Both they and their princes have long since been under a foreign yoke; first of Mahomedans, and afterwards of Europeans; and the exclusion of both from all share in the government has rendered the Ryots of less consideration, and made them still less disposed to resist unauthorized exactions than under their ancient native rulers. As, therefore, they will not protect themselves by resisting injustice, we must endeavour to protect them by laws which would be unnecessary in England, or in almost any country not under a foreign dominion; and we must, for this salutary purpose, invest the Collector and Magistrate, the person most interested in their welfare, with power to secure them from exaction, by authorizing him to make summary inquiry into all illegal exactions, to recover the amount, to restore whatever is recovered to the Ryots, and to punish the offenders. We suppose that our laws are founded on just principles, and that they must therefore have the same beneficial operation here as at home; but we forget that that one great first principle, the freedom of the people, from which they derive their influence, does not exist here. Our institutions here not resting on the same foundation as those of a free country, cannot be made to act in the same way. We cannot make the inanimate corpse perform the functions of the living body: we must, therefore, in making Regulations here, think only of their probable effect in this country, not of what such Regulations have or might have in England. We must often entrust powers here which we would not there. We must even sometimes make a man a judge where he may be said to be in some degree a party; but in this case we are to consider whether it is not indispensable to the protection of the people.

35. For some years past it has been the object of Government to legislate as little as possible, and the few regulations which have been passed are less to provide for new matters than to cancel or amend former Regulations, found to be unsuitable to the circumstances of the country. Two great evils which resulted from the joint operation of our judicial code and revenue system were, the frequent distraint of the property and imprisonment of the persons of the principal Ryots on account of balances. The confinement usually continued for many years: the prisoners frequently died in the course of it, and the debt was seldom realized. The default was sometimes occasioned by fraud, but much oftener by inability arising from unavoidable losses, and it was always difficult to ascertain the real cause. It has been the main end of the provisions

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provisions of some late Regulation to lessen these evils, and if they produce the desired effect, which there is little reason to doubt, they will confer a most important benefit upon the people. The practice of distraint has been already greatly diminished, and the Collector of Salem, in his report of last year, observes that the whole of the land revenue of that province, amounting to about seventeen lacs of rupees, had been realized without a single case of distraint. It was my wish to have abolished altogether the punishment of imprisonment for arrears of land rent, because I thought that the loss from fraud would never be very considerable, and that it would be better that the revenues should suffer it than that a remedy so harsh and unpopular should be continued: but it appeared safer, on the whole, to adopt the opinion of my colleagues, that the power of imprisonment should be retained but its exercise limited. The good effects of this measure have already been extensively felt: the imprisonment of a Ryot for a balance of rent is now a rare occurrence. On the 30th of September last the number of persons in jail under this presidency, confined by the several Collectors for arrears of rent, was forty-five; * but of these only two were Ryots, the rest were adventurers, who generally engaged in farming the sale of spirits, intoxicating drugs, and tobacco, and are usually fraudulent defaulters. When we consider that the land rent is collected from nine hundred and fifty-four thousand nine hundred and fifty-two individuals holding immediately of Government, this result is extremely satisfactory.

36. Our great error in this country, during a long course of years, has been too much precipitation in attempting to better the condition of the people, with hardly any knowledge of the means by which it was to be accomplished, and indeed without seeming to think that any other than good intentions were necessary. It is a dangerous system of government in a country of which our knowledge is very imperfect, to be constantly urged by the desire of settling every thing permanently. To do every thing in a hurry, and in consequence wrong, and in our zeal for permanency to put the remedy out of our reach. The ruling vice of our Government is innovation; and its innovation has been so little guided by a knowledge of the people, that though made after what was thought by us to be mature discussion, must appear to them as little better than the result of mere caprice. We have, in our anxiety to make every thing as English as possible in a country which resembles England in nothing, attempted to create at once, throughout extensive provinces, a kind of landed property which had never existed in them; and in the pursuit of this object we have relinquished the rights which the sovereign always possessed in the soil, and we have in many cases deprived the real owners, the occupant Ryots, of their proprietary rights, and bestowed them on Zemindars and other imaginary landlords. Changes like these can never effect a permanent settlement in any country: they are rather calculated to unsettle whatever was before deemed permanent. We erroneously think that all that is necessary for the permanent settlement of a country is, that Government should limit its own demand, and that it is of no consequence by whom this demand is collected; and that provided the amount be not exceeded, the Ryot is not injured, whether he pay it to the officer of Government or to a newly-created Zemindar landlord. But nothing can be more unfounded than this opinion, or more mischievous in its operation; for it is a matter not of indifference, but of the highest importance, by whom the Government land rent is collected and paid. Every proprietor or Ryot, great and small, ought to pay his own rent and that of his tenants, when he has any, to the Government officer. If instead of doing this some hundreds of proprietary Ryots are made to pay their public rents to a Zemindar, they will soon lose their independence, become his tenants, and probably end by sinking into the class of labourers. Such an innovation would be much more fatal to the old rights of property than conquest by a foreign enemy; for such a conquest, though it overthrew the Government, would leave the people in their former condition.

But

* Defaulters in jail, 30th September 1824:—

Ryots	2
Land revenue renters and Mootadars	5
Renters of extra revenue	38
Total	45

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But this internal change, this village revolution, changes every thing, and throws both influence and property into new hands. It deranges the order of society: it depresses one class of men for the sake of raising another: it weakens the respect and authority of ancient offices and institutions, and the local administration conducted by their means is rendered much more difficult. It is time that we sould learn that neither the face of a country, its property, or its society, are things that can be suddenly improved by any contrivance of ours, though they may be greatly injured by what we mean for their good. That we should take every country as we find it, and not rashly attempt to regulate its landed property, either in its accumulation or division. That whether it be held by a great body of Ryots or by a few Zemindars, or by a mixture of both, our business is not with its distribution but with its protection, and that if while we protect we assess it moderately, and leave it to its natural course, it will in time flourish, and assume that form which is most suitable to the condition of the people.

37. If we make a summary comparison of the advantages and disadvantages which have accrued to the natives from our Government, the result, I fear, will hardly be so much in its favour as it ought to have been. They are more secure from the calamities both of foreign war and internal commotions; their persons and property are more secure from violence; they cannot be wantonly punished or their property seized by persons in power, and their taxation is on the whole lighter. But, on the other hand, they have no share in making laws for themselves, little in administering them, except in very subordinate offices; they can rise to no high station, civil or military; they are every where regarded as an inferior race, and often rather as vassals or servants than as the ancient owners and masters of the country.

38. It is not enough that we confer on the natives the benefits of just laws and of moderate taxation, unless we endeavour to raise their character; but under a foreign Government there are so many causes which tend to depress it, that it is not easy to prevent it from sinking. It is an old observation, that "he who loses his liberty loses half his virtue." This is true of nations as well as of individuals. To have no property scarcely degrades more in one case, than in the other to have property at the disposal of a foreign Government in which we have no share. The enslaved nation loses the privileges of a nation as the slave does those of a freeman: it loses the privilege of taxing itself, of making its own laws, of having any share in their administration or in the general government of the country. British India has none of these privileges: it has not even that of being ruled by a despot of its own; for to a nation which has lost its liberty, it is still a privilege to have its countryman and not a foreigner as its ruler. Nations always take a part with their Government, whether free or despotic, against foreigners. Against an invasion of foreigners the national character is always engaged, and in such a cause the people often contend as strenuously in the defence of a despotic as of a free Government. It is not the arbitrary power of a national sovereign, but subjugation to a foreign one, that destroys national character and extinguishes national spirit. When a people cease to have a national character to maintain, they lose the mainspring of whatever is laudable, both in public and in private life, and the private sinks with the public character.

39. Though under such obstacles the improvement of character must necessarily be slow and difficult, and can never be carried to that height which might be possible among an independent people, yet we ought not to be discouraged by any difficulty from endeavouring by every means in our power, to raise it as far as may be practicable in the existing relative situation of this country to Britain. One of the greatest disadvantages of our Government in India is its tendency to lower or destroy the higher ranks of society, to bring them all too much to one level; and by depriving them of their former weight and influence, to render them less useful instruments in the internal administration of the country. The native Governments had a class of richer gentry, composed of Jageerdars and Enamdars, and of all the higher civil and military officers. These, with the principal merchants and Ryots, formed a large body, wealthy, or at least easy in their circumstances. The jagheers and enams of one prince were often resumed by another, and the civil and military officers were liable

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liable to frequent removal; but as they were replaced by others, and as new jagheers and enams were granted to new claimants, these changes had the effect of continually throwing into the country a supply of men, whose wealth enabled them to encourage its cultivation and manufactures. These advantages have almost entirely ceased under our Government. All the civil and military offices of any importance are now held by Europeans, whose savings go to their own country, and the jagheers and enams which are resumed or which lapse to Government are replaced only in a very small degree. We cannot raise the native civil and military officers to their former standard, and also maintain our European establishment, but we can grant jagheers to meritorious native servants more frequently than has been our custom; and we can do what is much more important to the country, we can place the whole body of the Ryots on a better footing with regard to assessment than ever they have been before, and we can do this without any permanent sacrifice of revenue, because their labour is productive, and will in time repay the remission of rent by increased cultivation. The custom of all the sons inheriting equal shares of the father's property was among all Hindoos a great obstacle to the accumulation of wealth; and among the Ryots the high rate of assessment was an additional obstacle. Few Ryots could ever, even in the course of a long life, acquire much property from the produce of their lands; but many of their leading men or heads of villages, however, had under the native Governments other ways of acquiring it. They leagued with the revenue servants in underrating the produce and the collections, and as they were necessary to them in this work they received a share of the embezzlement. Wherever the Government dues were paid in kind the facility of fraud was greatest, and the principal Ryots have therefore, on this account, usually opposed every attempt to convert a rent in kind into a money assessment. This source of wealth still, no doubt, remains; but in a very small degree in comparison with what it was under the native Government. We are more exact and rigid in enforcing our demands, and it is therefore the more incumbent on us to see that our assessment is so moderate as to be easily collected, and to enable them to thrive under it. We have of late years done something to raise the condition of the natives by the appointment of the higher judicial and revenue officers, and of the Moonsiffs or district Judges, who have an original jurisdiction to the amount of 500 rupees. We may do much to raise it still more, by gradually admitting the natives into more important offices, both in the Revenue and Judicial department, and excluding them from none in which they can be employed consistently with the due preservation of European control.

40. There is one great question to which we should look in all our arrangements. What is to be their final result on the character of the people? Is it to be raised or to be lowered? Are we to be satisfied with merely securing our power and protecting the inhabitants, leaving them to sink gradually in character lower than at present, or are we to endeavour to raise their character, and to render them worthy of filling higher situations in the management of their country, and of devising plans for its improvement? It ought undoubtedly to be our aim to raise the minds of the natives, and to take care that whenever our connection with India might cease, it did not appear that the only fruit of our dominion there had been to leave the people more abject and less able to govern themselves than when we found them. Many different plans may be suggested for the improvement of their character, but none of them can be successful unless it be first laid down as a main principle of our policy, that the improvement must be made. This principle once established, we must trust to time and perseverance for realizing the object of it. We have had too little experience, and are too little acquainted with the natives, to be able to determine without trial what means would be most likely to facilitate their improvement. Various measures might be suggested, which might all probably be more or less useful; but no one appears to me so well calculated to ensure success, as that of endeavouring to give them a higher opinion of themselves by placing more confidence in them, by employing them in important situations, and perhaps by rendering them eligible to almost every office under the Government. It is not necessary to define at present the exact limit to which their eligibility should be carried, but there seems to be no

reason

reason why they should be excluded from any office for which they were qualified, without danger to the preservation of our own ascendancy.

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41. Liberal treatment has always been found the most effectual way of elevating the character of every people, and we may be sure that it will produce a similar effect on that of the people of India. The change will, no doubt, be slow, but that is the very reason why no time should be lost in commencing the work. We should not be discouraged by difficulties; nor because little progress may be made in our own time, abandon the enterprize as hopeless, and charge upon the obstinacy and bigotry of the natives the failure which has been occasioned solely by our own fickleness, in not pursuing steadily the only line of conduct on which any hope of success could be reasonably founded. We should make the same allowances for the Hindoos as for other nations, and consider how slow the progress of improvement has been among the nations of Europe, and through what a long course of barbarous ages they had to pass before they attained their present state. When we compare other countries with England, we usually speak of England as she now is. We scarcely ever think of going back beyond the Reformation, and we are apt to regard every foreign country as ignorant and uncivilized, whose state of improvement does not in some degree approximate our own, even though it should be higher than our own was at no very distant period.

42. We should look upon India not as a temporary possession, but as one which is to be maintained permanently, until the natives shall in some future age have abandoned most of their superstitions and prejudices, and become sufficiently enlightened to frame a regular Government for themselves, and to conduct and preserve it. Whenever such a time shall arrive, it will probably be best for both countries that the British control over India should be gradually withdrawn. That the desirable change here contemplated may in some after age be effected in India there is no cause to despair. Such a change was at one time in Britain itself, at least, as hopeless as it is here. When we reflect how much the character of nations has always been influenced by that of their Governments, and that some once the most cultivated have sunk into barbarism, while others formerly the rudest have attained the highest point of civilization, we shall see no reason to doubt, that if we pursue steadily the proper measures, we shall in time so far improve the character of our Indian subjects as to enable them to govern and protect themselves.

43. Those who speak of the natives as men utterly unworthy of trust, who are not influenced by ambition or by the law of honourable distinction, and who have no other passion but that of gain, describe a race of men that no where exists, and which if it did exist would scarcely deserve to be protected. But if we are sincere in our wishes to protect and render them justice, we ought to believe that they deserve it. We cannot easily bring ourselves to take much interest in what we despise and regard as unworthy. The higher the opinion we have of the natives, the more likely we shall be to govern them well, because we shall then think them worthy of our attention: I therefore consider it as a point of the utmost importance to our national character and the future good government of the country, that all our young servants who are destined to have a share in it should be early impressed with favourable sentiments of the natives.

44. I have in the course of this Minute urged again and again the expediency of lowering our land revenue, and of establishing a moderate and fixed assessment, because I am satisfied that this measure alone, would be much more effectual than all other measures combined in promoting the improvement both of the country and of the people. But before we can lower the land-revenue to the best advantage, we ought to know clearly what it is we are giving up. As the information requisite for this purpose can only be obtained from an accurate survey of each province, these surveys, where still wanting, should be undertaken wherever the Collectors are competent to the task. When completed, they will furnish a ground-work on which the land-revenue of the country may with safety hereafter be lowered or raised, according to circumstances. We should look forward to a time when it may be lowered. India should, like England, be relieved from a part of her burdens whenever the state of affairs may permit such a change. Whatever surplus might remain after

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after the payment of all civil and military charges, and of all charges connected with the improvement or protection of the country, should be remitted. The remission granted in peace might be again imposed in war, and even something additional. This would probably obviate, in a great measure, the necessity of raising money by loans on the recurrence of war. The people would bear the addition willingly, when they knew that it was for a temporary object; and the remission which had been previously granted would dispose them the more readily to place confidence in the assurance of Government, that the increase was not intended to be made permanent.

(Signed) THOMAS MUNRO.

To the Worshipful James Dacre, Esq. Judge of the Zillah of Chittoor.

With the utmost submission I beg leave to bring to your candid consideration the whole work which I have done during the thirty-four months I held the situation of District Moonsiff of Sholungur.

You were pleased to appoint me as District Moonsiff of Sholungur in June 1822. On my coming to my station, my predecessor, Soobaramaneah Moodelly, delivered over to me the following cases left by him undecided. The officer being forewarned of his dismissal, decided all cases which seemed to him easy and left for me such as he considered most difficult. They are, *viz.*

1	Case of	1819
1	Ditto of	1820
163	Ditto of	1821
108	Ditto of	1822
	.....	273
The Cases filed before me, from July to December 1822,...		644
Total Cases filed in 1822		917
Ditto ditto in 1823		1,008
Ditto ditto in 1824		780
Ditto ditto in 1825 up to April, ...		281
		2,986
Of these Cases I decided by passing decrees		1,601
Rejected and withdrawn, the contents having been received...		1,332
Rejected without examination		2
Sent to the zillah judge by his call.....		11
		2,946
Cases remain before me undecided to April 1825.....		40

Of which one case is 1824.—In this case I have sent interrogatories and a bond to the Zillah judge, to be examined upon certain witnesses residing at Chingleput zillah. They have not been returned. I wrote several arzees on the subject to the Zillah judge.

Three cases were filed in March 1825, and thirty-six cases in April.

In January 1825 the whole cases filed before me are 85; in February, 76.

I have decided the whole of them without leaving a single case undecided. In March sixty-three cases have been filed, of which I have decided sixty cases, leaving three undecided. In April fifty-seven cases were filed, of which twenty-one cases have been decided, leaving thirty-six undecided.

It may be seen by the above statement, that I have no cases before me older than two months. They are even forty cases.

I attend to my duty so closely, that I never make any witnesses remain for me at Sholungur one night longer, but despatch them the moment they arrive at my place. I treat them honourably by making them sit down during their examination. I myself examine the witnesses, in the presence of the parties or their vakeels if they be present. No party waited at my court for the copy of the decree more than two hours.

I executed

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I executed the decrees and rajenamahs, about 2,000, both mine and of the zillah court, and pay the money to the parties regularly.

Thus I use my personal exertion to merit your approbation and the approbation of the clients and witnesses.

All the merchants and inhabitants who are not litigious are glad to come to my court.

If you put a general question as to my behaviour towards them, I have not the smallest doubt that they will give favourable recommendation for me, (*Sic orig.*) even the man who deswn his suit.

Sholungur, and the two small pettas of the zemindarry, will fetch no more than a few cases a month.

Arcot and Raneepettah, Valagapettah, and Kavurypankum, are the places where the most litigious persons are residing. I have marked who they are.

A few of my decrees have been appealed, only to delay the payment of the decrees: most of them, I hear, have been confirmed.

I have, &c.

12th May 1825. (Signed) TAY PERMAUL.

True copies:

(Signed) D. HILL,
Chief Secretary.

LIBRARY OF THE BOMBAY ...

BOMBAY REVENUE SELECTIONS.

EXTRACT REVENUE LETTER *from* BOMBAY,
Dated the 31st May 1818.

Revenue Letter from Bombay, 31 May 1818.

152. We have the honour of communicating to your Honourable Court the result of the revenue survey and investigation of claims to alienated lands in the pergunnahs of Occlasier and Hansoote, under the conduct of Captain Monier Williams.*

Revenues and Survey of Broach, &c.

Occlasier.

153. The Occlasier pergunnah contains by the survey Beegahs 1,67,635. 9, disposed of as follows:

Alienated, Wanta and Seer	Beegahs	19,350	15
Wuzeefa		2,350	13
Pusaita.....		8,517	6
Total alienated	Beegahs	30,218	14
Government lands:			
Original Tulput in cultivation...	Beegahs	47,921	4
Resumed by the survey.....		6,252	4
Total in cultivation	Beegahs	54,173	8
Waste, but fit for cultivation, and called purtuab	Beegahs	22,248	16
Beer, or land kept in grass, but arable and available, being exclusive of the portions allotted to cultivators as pasturage.....		7,566	7
Waste, but fit for cultivation ...	Beegahs	29,815	3
Unproductive, such as roads, boundaries, goucher or grazing lands, tanks, sites of villages, salt lands, ravines, &c.		53,428	4
		1,67,635	9

154. Of the Wanta lands, measuring Beegahs 19,350. 15,

There are owned by Grassias, subjects of foreign governments	Beegahs	15,673	4
By the Company's.....		3,677	11
Of that quantity the portion paying salamee at various rates, from Rupees 1. 2, to half a rupee per beegah, measures	Beegahs	7,396	11
Rent-free, or as it is called in this pergunnah, seer...		11,954	4
		19,350	15

155. Of the Pusaita lands, the Table No. 3 shews the description of the different possessors in the several villages in the pergunnah.†

156. The quantity of land recovered by the survey of the waste portion and grass land fit for cultivation, aggregates Beegahs 46,697, 9, which constitutes an augmentation of the available lands liable to assessment.

157. By

* Consultations, 28th May 1817, No. 22. † Ibid.

Revenue Letter from Bombay, 31 May 1818.

Revenues and Survey of Broach, &c.

157. By the Statement No. 5 the revenue of Occlasier payable to government is stated at ..... Rupees 1,92,424 0 50

Besides which the pergunnah is burthened with the following charges, *viz.* :—

Payments to Dessayes and Muzmoodars, Rs.	1,037	2	0
Tora grass to Grassias, chiefly residing beyond our jurisdiction	16,402	0	62
Charitable allowances	652	2	0
Charges of collection	4,128	2	0
Sundry charges borne by the villages in common, varying, but paid in 1814 and 1815.....	10,459	3	75
Rupees	32,680	2	37
If to those last payments be added the rent of the alienated lands ..... Rupees	1,00,000	0	0

The revenue receivable by individuals amounts, according to Captain Williams's estimate, to 1,32,680 2 37

And the total payment by the pergunnah..... Rupees 3,25,104 2 87

158. The population of the pergunnah is as follows, *viz.* :—

Mahomedans	Males	3,047	
	Females	2,912	
			5,959
Hindoos :—			
Rajpoots.....	Males	912	
	Females	748	
			1,660
Koombees	Males	1,605	
	Females	1,285	
			2,890
Koolies	Males.....	2,955	
	Females	2,416	
			5,371
Brahmins.....	Males	964	
	Females	795	
			1,759
Other castes	Males	4,934	
	Females	3,982	
			8,916
Total inhabitants.....			26,555
There are houses.....			6,163
Cows and buffaloes			11,223
Oxen			6,262
And ploughs			2,902

159. The pergunnah of Occlasier was ceded at a rental of..... Rupees 78,000 0 50

Realized in 1815..... 1,92,424 0 50

Giving an increase under British management since 1802 of..... Rupees 1,14,424 0 50

Hansoote.

Hansoote.

160. Proceeding in like manner to abstract the information contained in the statements of the survey of the Hansoote pergunnah, the following is the result:

The extent of the pergunnahs in beegahs appears by the survey to be				1,77,842 0
of the following descriptions of land, *viz.*:—				
Alienated:—Wanta	Beegahs	15,936	0	
Wuzeefa		2,604	3	
Pusaita		9,789	2	
Veychania, deemed recoverable		3,874	11	
Total alienated lands	Beegahs	32,203	16	
Government lands:—				
Original Tulput in cultivation,	Beegahs	40,685	19½	
Resumed from the alienated portion, excesses by measurement, and inadmissible claims		10,580	4½	
Tulput in cultivation	Beegahs	51,266	4	
Waste, but fit for cultivation, called purtaub		6,865	11	
Beer, as under Occlasier		2,108	6	
Total government productive lands	Beegahs	60,240	1	
Unproductive, in roads, boundaries, grazing lands, tanks, sites of villages, salt-pans, ravines, &c.		85,398	3	
				1,77,842 0
Of the Wanta there are owned,	Beegahs			15,936 0
By foreigners	Beegahs	7,918	3	
By our own subjects		8,017	17	
				15,936 0
The portion liable to salamee is stated at	Beegahs	13,336	0	
The seer, or free wanta, at		2,600	0	
				15,936 0
161. The pusaita is thus distributed:—	Beegahs			9,789 2
The Dessayes and Muzmoodars	Beegahs	2,099	6	
Brahmins residing in the villages and officiating as priests, astrologers, and physicians		1,913	0	
At a distance, holding the lands as charity		194	1	
Bhats or Bharotes, for which they render no service, and some are absentees		1,195	0	
Gosayens and Byragees, residents		110	10	
——————, absentees		53	3	
Fakeers, &c. &c.		277	6	
Endowment of pagodas		217	5	
Hosee and purbeea, for drawing and supplying water for the villages and strangers, and keeping in order the village tank		193	16	
Village artificers		779	15	
Village guards		436	10	
Patels		1,209	5	
Musicians and players		88	13	
Dessayes		840	7	
Bhungees or hallalcore		181	5	
				9,789 2

162. The

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162. The quantity recovered from the alienated portion, and exhibited as an augmentation to the available land, is stated at Beegahs 28,079. 6.

163. The revenue paid to the Government in 1814-15 is stated at ..... Rupees 1,63,741 3 18

Besides which the pergunnah is subject to the following cash payments:—

Dessayes and Muzmoodars ..... Rupees	2,370	0	0
Tora grass enjoyed by Grassias chiefly residing beyond our territories	17,987	1	50
Charitable donations	511	2	50
Charges of cultivation:—Tullaties	2,947	2	25
Havildars	1,659	0	0
Charges borne by the villages, as under Occlasier	9,806	2	75
Rupees	35,282	1	0
If to that sum be added the value of the alienated lands, *viz.*	1,00,000	0	0

The whole of the revenue payable to individuals amounts, according to Captain Williams's estimate, to 1,35,282 1 0

Total payments made by the pergunnah ... Rupees 2,99,024 0 18

164. The population of the pergunnah is as follows:—

Mahomedans.....	Males	1,063	
	Females	1,123	
			2,186
Hindoos:—			
Rajpoots	Males	555	
	Females	486	
			1,041
Koombees	Males	86	
	Females	59	
			145
Koolies	Males	3,638	
	Females	3,126	
			6,764
Brahmins	Males	1,000	
	Females	907	
			1,907
Other castes	Males	3,009	
	Females	2,576	
			5,585
		Total.....	17,628

The houses amounted to.....	4,059
There are cows and buffaloes	9,350
Oxen.....	5,902
And ploughs.....	2,711

165. Of the claimants of the veychania land deemed recoverable, being Beegahs 3,874. 11,

There

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There are held by foreigners ..... Beegahs	3,254	8		
By our own subjects	620	3		
			3,874	11
Liable to salamee ..... Beegahs	2,151	5		
Free	1,723	6		
			3,874	11

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Hansoote was ceded at a rental of..... Rupees	85,000	0	0
Jumma of 1814-15	1,63,741	3	18
Increase under British management ... Rupees	78,741	3	18

166. The Collector of Broach* has been furnished with copies of Captain Williams's letter and of its enclosure for his information and guidance, with directions to him to proceed in assessing the available lands in the two pergunnahs as treated of in the third and fourth paragraphs, to the public revenue, on the same principle as has already been acted upon in the Broach pergunnah; and in order that the confidence of the Ryots may be secured, and some encouragement and inducement be held out to them to undertake the cultivation of the waste lands, we authorized the plan prescribed in the seventy-third and seventy-fifth paragraphs of your Honourable Court's despatch, dated the 5th June last, to be carried into effect in those pergunnahs.

167. The Collector was accordingly desired to ascertain what had been the assessment on the original tulput in each pergunnah, *viz.*

In Occlasier.....	47,921	4
In Hansoote	40,685	19½

on an average of the jumma for the last ten years per beegah in the several villages, and to apprize the cultivators that, for the purpose of enabling them to know the full amount of the demands of Government on each village, we proposed, in the event of their concurring in the measure, to fix that rate of assessment on that portion of ground for the next five years; but how far that term may be extended to a farther number of years or in perpetuity, must entirely depend on the approbation of your Honourable Court. That the Ryots would be at liberty to cultivate whatever articles they pleased, and no additional assessment would be levied upon the villages; that it must be clearly understood that the assessment shall not vary; that no abatements will be allowed on any changes in the season; and that it must rest entirely with the Government to extend relief or otherwise in the visitation of any serious and uncommon calamity.

168. Mr. Shubrick having, however, reported that the Ryots were adverse to any change in the system, we have directed him not to agitate the question without our further and special instructions.

169. An arrangement was at the same time directed to be made for assessing the resumed

Tulput in Occlasier.....	6,252	4
in Hansoote	10,580	4½
The Purtaub in Occlasier	22,248	16
in Hansoote	6,865	11
And the Beer in Occlasier	7,566	7
in Hansoote	2,108	6

170. With respect to the grassia lands, as described in the sixth and tenth paragraphs of Captain Williams's report, we had determined to prosecute the measures we adopted in respect to the same description of tenures within the Broach pergunnah; but the opinion of our colleague, Mr. Prendergast, to which we are disposed to pay a considerable degree of deference, being adverse to

* Consultations, 28th May 1817, No. 22.

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to the measure, we have suspended its operation until the question shall have been further reconsidered: and with that view we have called for the sentiments of the several Magistrates and Collectors, to the end that the right, or otherwise, of assessing the free waunta and increasing the salamee may be definitively put to rest.

171. The tora grass payments to Grassias amounted

In Occlasier to.....	Rupees	16,402	0 62
And in Hansoote.....		17,987	1 50
Total.....	Rupees	34,389	2 12

These collections derive their origin, it is concluded, from the same source as the exactions of a similar nature under the Broach pergunnah, as reported in the eighty-first and ninety-second paragraphs of our despatch of the 28th May last. Mr. Shubrick was, however, called upon to report how the amount was collected: whether attended with any oppression and charge on the Ryots in maintaining the persons deputed to demand the amount; and whether these payments be made on the condition of the parties receiving the tora grass affording protection to those paying it, or as the price of forbearance from plundering?

172. He was also required to report on the practicability of redeeming the veychania lands, on the principles reported in the letter from the Broach Revenue Committee, dated the 26th of June 1812, or to suggest whatever other arrangement he might consider preferable for assessing this portion of the land.

173. The pusaita lands were ordered to be confirmed to the holders resident within our territories; but those of absentees to be resumed and assessed, after due notice to the parties by proclamation, requiring them to appear within twelve months from its date, on pain of forfeiting their right to hold the lands rent free. Should they return and render the service for which the lands were assigned to them, they will of course be continued in possession.

174. The alienated lands:—

In Occlasier.....	Beegahs	30,218	14
And the uncultivated.....		53,428	4
		83,646	18
Absorbs a full moiety of the whole pergunnah, measuring.....Beegahs		1,67,635	9
		83,988	11
In Hansoote the land alienated aggregates...Beegahs	32,203 16		
Unproductive.....	85,398 3		
	1,17,601 19		
Absorbing about two-thirds of the lands of the pergunnah, which measures	1,77,842 0		
		60,240	1
Total Government assessable lands in the two pergunnahs	Beegahs	1,44,228	12

The revenue payable to Government in 1815:—

In Occlasier was	Rupees	1,92,424
In Hansoote.....		1,63,751
Total Revenue		3,56,175

Taking that as the full revenue to Government chargeable on the original tulput in cultivation,

In

In Occlasier, measuring	Beegahs	47,921
In Hansoote		40,686
	Beegahs	88,607

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Gives, at the rate of 4 rupees 2 decls. per beegah. Comparing the whole revenue to the public and individuals, being Rupees 5,56,165, with the tulput and alienated, aggregating Beegahs 1,67,862, it gives an average rate per beegah of Rupees 3. 2. 25; but if the revenue be compared with the whole population, being 44,183, it averages Rupees 12. 2. 35 per head.

175. Adverting to the very large amount drawn from the pergunnahs by individuals, estimated at a lac of rupees from each, we urged on the Collector the necessity of obliging all persons holding pusaita lands to render the service for which those lands are assigned, and the cash payments made for the purpose of relieving the Government from maintaining the very large revenue and police establishments which it is now obliged to do.

176. We conceived that the police of the Broach, Occlasier, and Hansoote pergunnahs might be effectually maintained by placing the Bhurteneahs on an efficient footing. In tracing the facilities which those districts afford to the ingress of disturbers of the public peace, the boundaries which are alone exposed are of limited extent, and capable of protection at a reasonable expense.

177. Broach is bounded on the east, north, and west, by well-regulated pergunnahs, similar to itself in richness of soil and the orderly deportment of the population. The Nurbudda protects it on the south side: it is, therefore, not at all exposed to disturbers of the public peace from without, and its actual condition is one of very perfect tranquillity and security.

178. From the situation and present state of the pergunnah, therefore, a very small police establishment would appear to be necessary. The Bhurtunneas now employed seem to be sufficient for the purpose: if they were registered, mustered occasionally, efficiently armed, and placed under more vigilant effective superintendence than that of the Patel, we have little doubt of the establishment proving efficient. The lands given up by Government to the support of the Bhurtunneas throughout the Broach pergunnah amount to 7,560 beegahs, nearly equal to an annual revenue of 30,000 rupees.

179. The Occlasier and Hansoote pergunnahs may be considered as one with the eastern boundary touching the Rajpeepla country, at all times an unsafe neighbour, from the character of the Bheels who inhabit its mountainous interior. If the low and fertile part of the Rajpeepla country, intervening between our boundary and the hills, was peopled and cultivated, as it is capable of being, and actually was a few years ago, the depredations of the mountain Bheels would probably seldom reach our territory: but the dissensions which have existed for some years past in that country have made this fertile tract a waste, so that the Bheels can find little worth their carrying off nearer than the Occlasier villages. Their depredations might be checked or put a stop to, by a better arrangement of the existing system.

180. Our establishment of Bhurtunneas it left on this frontier in the same disorganized state as it is in the Broach pergunnah, but it might no doubt be greatly improved. The lands assigned for their services in the two pergunnahs amount to Beegahs 1,698. 3. Captain Williams thinks that fifteen effective Bhurtunneas would be a sufficient complement for each of the villages bordering on the Rajpeepla country; that they should be inhabitants of our own pergunnahs well known, and have their families with them; that a register of their names should be kept, and care be taken that the whole number be always effective, and that the title of "Jemadar" should be given to the head Bhurtunnea of a village; that at the frontier villages there should be one of the fifteen designated a Jemadar and two others Naicks; the Jemadars to have twelve beegahs, the Naicks eight, and the other Bhurtunneas six beegahs of pusaita land each, and the whole be clothed by the Company. That there is plenty of waste land to afford this without any additional charge to Government; and that if three of the head Bhurtunneas of each of those

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villages who may be chosen for Jemadars and Naicks were to be armed with muskets, the importance and efficiency of the whole establishment would be very materially improved: but that in the organization of this establishment a greater degree of superintendence than exists at present must be exercised.

181. That the eastern frontier being guarded in this manner, the villages lying between it and the sea would be so secure that a very few Bhurtunneas would be required in them.

182. The Occlasier and Hansoote pergunnahs are bounded on the north by the Nurbudda river, on the west by the sea, and on the south by the Keem river.

183. The suggestions of Captain Williams appearing to merit the most favourable consideration, the attention of the Collector was called to the organization of the Bhurtunneas' establishment on the principle above mentioned; for which purpose he was required to communicate personally with the parties, and select the most respectable persons of the community to fill the situations of Jemadars and Naicks, to whom sunnuds of appointments would be given. He has farther been directed to prepare the draft of an instruction in plain and simple terms, providing for an efficient discharge of their duties.

184. Of the cash payments made by the villages, the seventh column, page 2618, of voucher No. 5 for Occlasier, specifies sundry charges borne by the village in common, varying, but paid in 1814, 1815, at Rupees 10,459 3 75
In Hansoote amounts to 9,806 2 75

Total ..... Rupees 20,266 2 50

We have called for a more detailed statement of those payments, accompanied by the opinion of the Collector, whether any and what items may be abolished.

185. The elucidation afforded in the eighteenth and concluding paragraphs of Captain Williams's report, of the quiet and orderly character of the population of these pergunnahs, are extremely satisfactory, and will prove gratifying to your Honourable Court.

186. The reply we have received from Mr. Shubrick* does not afford any reason to believe that his opinion is favourable to the efficiency of the plan above suggested; but as that gentleman's experience in the revenue line is rather limited, we entertain a hope that a more intimate knowledge of the state of society and of the village communities, combined with the operation of the Police Regulation which we have resolved to promulgate, drafted from Regulation XI. of 1816 of the Madras Code, will effectually secure the police of the country, without the necessity of having recourse to armed peons, or to the introduction of agents who, from being unknown to the native institutions, must be viewed with a jealous eye, and cannot be expected to derive that assistance and co-operation from the villagers which they would afford under the revival and support of a system with which they are familiarized.

187. In his letter of the 25th of October last,† Captain Williams has forwarded to us descriptive tables of the wuzeefa lands of the pergunnahs of Occlasier and Hansoote, containing the names of the villages in which wuzeefa land exists, the original or ancient name in which the wuzeefa stands in the village accounts, the names and places of abode of the present proprietors, the portion of land held by each, the salamee payable to the Government to which the wuzeefas in these pergunnahs are liable, and in many instances at a high rate, as also the rent payable to the proprietors, with remarks explanatory of the grounds on which the titles to the wuzeefa lands are supported. These documents will forcibly prove the great advantage resulting from the revenue survey, by superseding the necessity which might otherwise have existed of obliging

* Consultations, 4th March 1818, No. 10.

† Ibid., 3d December 1817, No. 54.

obliging the holders to prove their titles by vexatious and expensive processes in the court of Adawlut.

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188. We have received from Captain Williams the following plans and papers, *viz.*

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A volume of plans and statements of all the lands in each and all of the villages of the Broach pergunnah, completed according to the specimens formerly sent in, and including also a general plan of the pergunnah, shewing the boundaries and relative positions of all the villages and how they are connected. General statements of all the lands; tables of the holders of alienated lands, of the lands recovered, of the payments made in the pergunnahs, and of the population, with index, &c. The whole occupying 161 of the largest folio pages.

A volume of plans of all the lands in each and all of the villages in the pergunnahs of Occlasier and Hansoote, including separate general plans of each pergunnah, showing the boundaries and relative positions of all the villages and how they are connected, with indexes, &c. The whole contained in 108 folio pages, of the same size as the volume of the Broach pergunnah plans.

A volume of separate statements of all the lands in each and all of the villages in the Occlasier and Hansoote pergunnahs, of the same nature as the statements of the lands of the Broach villages, but not, as in that pergunnah, drawn out on the blank sides of the paper on which the plans are delineated. This volume contains the general statements of lands, the tables of the holders of alienated lands, of the lands recovered and recoverable, of all the payments made by the villages, and of the population of the pergunnahs, and with indexes, titles, &c. comprizes 218 folio pages, but of a smaller size than the other volumes.

Two copies of a general plan of the whole Broach collectorship, shewing its general extent and boundary, as well as the extent and boundary of every village, and their connexion and relative position with each other, reduced from the separate plans of each village, and their union forming a proof of the accuracy of the whole.

189. Captain Williams has also formed a topographical map, commencing at fixed points in the southern boundaries of Occlasier and Hansoote pergunnahs, and extending as far to the south as Demaun, which includes all the villages, with very few exceptions, not only of our own pergunnahs, but of those belonging to the Guicowar and to the late Poonah Governments, throughout the whole of the Attaveesy and the country between the Kim and Tapty rivers. This was in a great degree necessary previously to the commencement of the land measurements, in order to determine the positions of the villages and the general boundaries of the pergunnahs, before unknown, but which will all appear in this map. It is laid down on a very comprehensive scale (an inch to a mile), and a copy of it will be forwarded to your Honourable Court as soon as it can be prepared.

190. The receipt and inspection of a work of such great and permanent utility to the revenue interests of the Company within the Broach divisions, has afforded us very great satisfaction.

191. The mode in which the valuable information comprehended in the statements has been digested and brought forward, the plan on which the surveys appeared to have been conducted, the assiduity with which the resources of the several villages have been explored, and the neatness and distinctness with which the surveys have been executed, reflect the highest credit on the talents and qualifications of Captain Williams, and of his several assistants and officers of the department, as topographical surveyors and draughtsmen, and fully entitled them to our approbation.

192. In respect to the best mode of preserving the surveys, we determined not to risk the chance of defacing and injuring the papers by committing them to the hands of the book-binders for the present, under a hope that they will be equally well preserved in their present state: the more particularly, as we are desirous of having a duplicate copy of the whole, to guard against any accident befalling the original, whenever there may be any officer at leisure to undertake

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undertake the duty, and it is not improbable your Honourable Court may also require a copy.

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193. The plans and statements above described have been forwarded to the Collector at Broach, with special directions to consider it to be a primary obligation of public duty, to be careful of a record which has been compiled with so much labour and expense, and which comprehends details of such extensive and permanent advantage; and on all future occasions of delivering over charge of the department, the receiving officer is to be particular in specifying in his receipt the state in which these surveys and statements may be committed to his charge.

194. The Collector has been also directed to require the head Dessaye and Muzmoodar to take copies in Guzeratte of the whole of the statements, to be carefully preserved in their offices, the copies being made in the Collector's office, and to direct the Tullaties to take copies also of whatever relates to their respective range of duty.

195. In thus reporting to your Honourable Court the completion of this undertaking, we request to be furnished with your instructions in respect to the preparation of a complete copy of all the documents which have been compiled by Captain Williams for the use of your Honourable Court; since, although the copy of the general plan described in the fourth Section of the 188th paragraph, which we have the honour of forwarding, would afford your Honourable Court, with the details which we have entered into, a sufficiently satisfactory insight into the nature and several divisions of these pergunnahs, still it seems to be extremely desirable that an additional copy should be made to guard against any accident to the original, of so laborious and costly a work. The expense would be inconsiderable; merely the pay of copyists.

196. For the purpose of giving greater validity to the result of the surveys yet to be undertaken, we have drafted a Regulation founded on the principles on which those of Broach, Occlasier, and Hansoote have been conducted,* which is now under reference to the Court of Appeal; and under its operation the Surveying department will proceed with a greater degree of confidence in the discharge of its duty, whilst the inhabitants will attach more importance to an investigation thus formally recognized.

EXTRACT REVENUE LETTER *to* BOMBAY,

Dated the 13th February 1822.

Letter from, dated 31st May 1818, par. 152 to 196.—Result of the revenue survey in the pergunnahs of Occlasier and Hansoote.

53. This survey was intended to be subservient to several important purposes. It was designed to afford an account of the extent and resources of the lands and to distinguish boundaries, and along with this, to effect "an investigation of claims to alienated lands."

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54. We have already sanctioned the principle upon which the determination of the claims to alienated land was directed to be carried on, in conjunction with the business of the revenue survey: we have now, therefore, only to repeat the injunction with which we accompanied that sanction, relative to the care and delicacy with which such a proceeding ought to be conducted. As the only resource of those who may think themselves aggrieved by the decision of the surveying officer is an application to the courts of law, and as so many obstructions lie in the way of that application, from the poverty of the natives, from their prejudices, and from the expense and other hardships of a law-suit, the utmost care is necessary to avoid any wrong decision in the first instance, as it will happen in so many cases that the means of redress will be unavailing. Our object is to prevent the interests of Government from being sacrificed, where land is withdrawn from assessment, by individuals who have no claim, either in justice or humanity, to that indulgence; but we desire that, in asserting the

* Revenue department, Consultations, 26th March 1817, No. 13; and Judicial department, Consultations, 24th December 1817, No. 56.

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the rights of Government, the utmost moderation, and even an indulgent consideration of the circumstances of the parties affected, may always be observed.

55. It appears to us, as far as we are enabled to draw an inference from the information you have afforded, that the alienated lands open to resumption divide themselves into two sorts: those which have been granted for services no longer required, and those which have been fraudulently withdrawn from the assessment. We conceive that the right of resumption applies strictly to both; but we desire, notwithstanding, that every consideration of expediency be taken into the account before the right is peremptorily acted upon: and in this is included not only all which equity or even humanity may suggest in behalf of the parties affected, but all the trouble and cost which it may, in any case or cases, require to carry the resumption into effect. Where services still required are attached to the possession, you ought doubtless to insist upon the performance of the service, or on failure to resume the land. We are happy, for instance, to be informed that the Bhurtaneeas, who have lands assigned them as police agents, may be so organized as to form an efficient police, and that you are about to carry the suggestions for that purpose of Captain Williams into effect. On the subject of the Police Regulation, draughted from Regulation XI of 1816 of the Madras Code, which you are about to promulgate, you will receive our reply in the Judicial department.

56. The alienations in behalf of the Grassias and those other tribes who have proceeded by forcible methods, appear to have been either granted in former times by the Government as a retaining fee for military services no longer required of them, or to be usurpations perpetrated upon the people, who thus endeavoured to purchase exemption from the depredations which these fighting tribes were in the habit of practising upon them. We cannot but look upon all their acquisitions with an unfavourable eye; and though we can easily conceive that considerations of expediency may forcibly recommend forbearance, we shall always rejoice when the extent of their possessions is diminished. Those taxes which, under the title of tora grass, they are accustomed to levy upon the people, must of course be abolished. In several cases, we see that a commutation has been effected by a payment from the Collector's treasury. This may have been in those cases a less evil than the effects of their resentment, had the benefit been forcibly taken away. We recognize, however, no injustice in a declaration that these taxes are in all cases usurpations, imposed by the predatory violence of those by whom they were exacted, and that when any compensation is allowed for them, it is from considerations of immediate utility, and not in the least degree from any original right which they can pretend to them. If the assessment were forced immediately upon their lands, it may be feared that they would throw them up, and betaking themselves to depredation for their subsistence, be the cause of extensive disorders. On this account it may be the least of two evils, on many occasions, to allow the exemption to remain. We think, however, that means might be adopted gradually to diminish it. In many cases, if not in all, these lands, we observe, are subject to a species of quit-rent, under the name of salamee, and that you have regarded the increase of this salamee as one of the means by which the extent of the exemption upon the usurped lands of the Grassias might be gradually reduced. There is no doubt that it is; and though we see that, in some cases, it has excited dissatisfaction, it should never on slight motives be renounced. There is another mode by which the same end might be gained, namely, if the period of the exemption were restricted. This expedient might in some cases be acceptable to the Grassias, if they were relieved entirely from the salamee, on condition of holding their lands exempt from the assessment for a period of one, or two, or three lives. If this expedient could be generally adopted, a period would be in prospect when this class of turbulent and bad subjects, to whom their vices are likely to adhere as long as they remain a separate and distinguished class, would become assimilated to and blended with the rest of the agricultural population.

57. The aversion you have experienced, on the part of the Ryots, to undertake to pay a fixed rent for any number of years, on account of the uncertainty of the seasons, can only be gradually overcome. It is an object, however, of some importance, and no pains should be spared to bring them to

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see how favourable to their own interests such an arrangement is calculated in the long-run to become.

58. It gives us great pleasure to find that the survey has thus far been completed in a way so much to your satisfaction, and reflecting so high a degree of credit on Captain Williams and his associates. The information collected is, in our opinion as well as in yours, of the highest importance. For security against destruction, we agree with you that a duplicate of the whole should be prepared. A copy should be always at hand to be consulted with ease, on all occasions on which it may be necessary for your own information; and each Collector should be furnished with a copy of such parts as relate to the district under his management. If we should deem a copy necessary for our own information, you will receive hereafter instructions to that effect. In the mean time, with a view especially to those surveys which are yet to be undertaken, you cannot too carefully consider, and cannot be too vigilant in learning from experience, whether any point of information not included in the investigation of Mr. Williams could with advantage be added. The principal ends, undoubtedly, are a knowledge of the total extent of the lands, that no part of them may exist concealed from the Government; a knowledge, as exact as possible, of the different qualities of the land; and not only a knowledge of boundaries between village and village, but such a knowledge of the subdivisions within the lands of each village, as would enable the Revenue officers to obviate all disputes about boundaries among individuals, and to effect upon accurate principles the division of estates. It appears from the explanations which you have afforded, that the survey does ascertain with exactness the boundaries between villages, and to a certain extent the qualities of the land. As far as we can discover, little has been attempted towards that knowledge of boundaries within the limits of the village, on which, nevertheless, results of the greatest importance depend.

59. You have transmitted the draught of a Regulation "for the purpose of "giving greater validity to the result of the surveys yet to be undertaken;" a Regulation founded on the principles on which the surveys of Broach, Occlasier, and Hansoote have been conducted, and now under reference to the Court of Appeal. The preamble, as it originally stood in the draught prepared by Captain Williams, is much more correct than the preamble as altered at the suggestion of Mr. Prendergast, which asserts the proprietary right in the land to be vested in the ruling power, whereas in the draught of Captain Williams it is stated that the "Ruling Power" is entitled to a certain share of the produce of the land. With respect to the several enactments, of which your local knowledge and experience must render you the most competent judges, we have nothing particular to suggest.

EXTRACT REVENUE LETTER *from* BOMBAY,
Dated the 10*th June* 1815.

Revenue Letter from Bombay, 10 June 1815.

180. No alteration whatever has been made in the pensions and charitable allowances, amounting to Rupees 576. 0. 15, in the course of the four years under consideration.

181. The jaghires, stipends, and other debits for 1813-14 stood at..... Rupees 5,618 1 19
and in 1812-13 at..... 5,691 3 50

Shewing a decrease of.....Rupees 73 2 31

owing to a difference in the Collector's commission on the abkaree collections, and of Rupees 11,773. 1. 21⅓ on a comparison with the average charges on these accounts for the three preceding years.*

182.

* 1810-11 ..... Rupees 40,531 0 98
1811-12 ..... 5,951 2 73
1812-13 ..... 5,691 3 50

Total..... Rupees 52,174 3 21

Average 17,391 2 40⅓

Revenue Letter from Bombay, 10 June 1815.

Revenues and Survey of Broach, &c.

182. The charges in collecting the customs in 1813-14 aggregated .....Rupees 5,538 0 0
and in 1812-13..... 5,593 0 0

Shewing an increase in 1813-14 of.....Rupees 55 0 0

occasioned by the petty charges having exceeded those of 1812-13; and on a comparison with the average of the charges for the three preceding years, there will be a decrease of Rupees 159. 1. 6$\frac{3}{4}$.*

183. The total increase of charge in the Broach collectorship in 1813-14 appears, therefore, to be under the head of extraordinaries .....Rupees 8,931 0 25
and the total decrease 7,041 2 31

1,889 1 94

making a difference against 1813-14, and which deducted from the net increase of revenue, as exhibited in the 173d paragraph 21,173 1 59

gives a total of amelioration in favour of the year 1813-14, of.....Rupees 19,283 3 65

184. Notwithstanding the comparatively small establishment maintained for the collection of the revenue of this compact and valuable pergunnah, we have approved of a plan † submitted by the Collector in his letter of the 18th August last, by which a further reduction will be effected in this branch of the expenditure. From the central situation of Broach, and its contiguity to the pergunnahs of Hansoote and Occlasier, we have, on the recommendation of Mr. Bellassis, sanctioned the discharge of the Camavisdars of Occlasier and Hansoote, and transferred the immediate superintendence of their duties to the Collector.

185. Another reduction has been rendered practicable by the nomination of Tullaties, under Regulation II, 1814, in the village establishments of the three pergunnahs, by the permanent appointments of Havildars of villages, with the allowances and perquisites to which they were entitled consolidated, and by the abolition of Malzuptees, and an increase of thirty Peons to the establishment.

186. By these modifications the reduction will be as follows.

187. By abolishing the two Camavisdars of Occlasier and Hansoote, who each received per mensem 150 rupees, per annum.....Rupees 3,600

By abolishing the Malzuptees in the pergunnahs of Broach, Occlasier and Hansoote, average per mensem..... 6,600

Deduct the proposed increase of thirty peons, at four rupees per mensem, per annum 1,440

5,160

Rupees 8,760

188. In addition to these arrangements, the Collector has given us reason to expect a further reduction of various other items of charge in the different village expenses, which are represented to be liable at present to great abuse, and form a deduction in the Government's share of the revenue to the extent from

* 1810-11..... Rupees 5,895 0 96
1811-12 ..... 5,604 0 0
1812-13 ..... 5,593 0 0

Total..... Rupees 17,092 0 96

Average..... 5,697 1 6$\frac{1}{3}$

† Consultations 14th September 1814.

Revenue Letter from Bombay, 10 June 1815.

from 20,000 to 30,000 rupees. The indisposition under which Mr. Bellassis has for some time past been labouring, has however delayed the introduction of this modification; but we have called the attention of his assistant to the subject.*

Revenues and Survey of Broach, &c.

189. In the 80th paragraph of our despatch dated the 21st December 1813, we reported the completion of the survey of the Broach pergunnah. We now proceed to detail the principles on which it has been conducted, and the claims to lands investigated by the Committee.

190. In their letter of the 22d June 1812,† the Committee laid before us the result of their investigation into the tenures, and the conclusion of a settlement, as far as it was practicable, in twenty-two villages. The principles on which the settlement was intended to be effected appeared to have been fairly understood by the inhabitants, and not likely to meet with any serious opposition.

191. The most important alienation was the waunta lands held by the Grassias. This description of tenure dates its origin from the remotest period, and has been therefore universally recognized and confirmed to the proprietor for ever. The same feelings which influenced the grassia proprietors tenaciously to assert their right to the old waunta, operated in a manner very creditable to the character of this class of our subjects, voluntarily to determine them to acknowledge the right of the government to resume whatever quantity the survey might establish to have been improperly alienated. Under the operation of this equitable principle, the whole of the veychania, gurrania, and vallidania lands, which had gradually assumed the denomination of new waunta and waunta, have been resumed in these villages.

192. The villages of Khejbul and Bhynsla containing a very large proportion of the gurrania and veychania lands, the proprietors of which were leading Grassias of the country, were very judiciously selected by the Committee as those in which they ought to commence their investigation, as their success in these villages could not fail to render their progress less arduous than if they had commenced their scrutiny where the Grassias were not so respectable and powerful.

193. From the character, however, of these Grassias, the Committee anticipated, and were prepared to encounter considerable opposition to the course of their examination; but they soon perceived in the Grassias themselves a sense of the badness of the tenures, which they were not disposed to uphold, under a knowledge of the principles by which the survey was to be regulated.

194. The whole of the papers which they adduced in support of their claims underwent a strict examination, and after a very full and temperate discussion, between eight and nine hundred beegahs of land were recovered as the property of the circar, compensation having been made to the Grassias for the wausul or fallow part of the land.

195. The Grassias surrendered, moreover, with the exception of a few that could not readily be got at, their deeds of sale and mortgages, which have been cancelled, and signed in duplicate for each village a general acquittance and release, in the Guzerattee language, for all their veychania and gurrania, comprehending an acknowledgment of the justness of the decision, according to the form accompanying the sixth paragraph of the Committee's report. This transaction has been registered in the Court of Adawlut, one copy of the document being lodged in the village and the other in the Collector's office.

196. The suggestion offered by the Revenue Commission, in their report of the 25th of August 1805, has been assumed as the basis of adjustment in the resumption of their lands. The original amount of the mortgage or sale was ascertained, to which nine per cent. interest has been added; and after deducting the whole of the income or revenue the holders might have intermediately enjoyed, the balance has been discharged. The pecuniary compensation upon these data has amounted, as anticipated in the ninety-ninth paragraph

* Consultations, 3d May 1815. † Ibid., 16th December 1812.

Revenue Letter from Bombay, 10 June 1815.

Revenues and Survey of Broach, &c.

paragraph of your despatch dated the 10th of January 1810, to little or nothing; for the land has generally been mortgaged for five rupees per beegah, on the condition of its becoming the permanent property of the mortgagee if not redeemed in three or five years. It has commonly been sold outright for nine or ten rupees per beegah, though there were instances of sales at as high a rate as eighteen rupees a beegah. The value of the half of the produce of land of the same description belonging to Government is three rupees and a half, and therefore of the whole beegah seven rupees: hence the highest rate at which the Patells have sold the lands to Government is estimated at less than the value of its produce in three years. Upon these principles, therefore, the whole of the veycham, gurrania, and vulludamia lands have been redeemed.

197. The next description of tenure was the pussaita, which is Government land allotted, according to the ancient custom of the country, for the maintenance of various descriptions of artificers in each village: the pussaita being, therefore, an official rather than a personal occupancy, its mortgage or sale could not be justified. Where the produce was found to be actually appropriated to the purposes intended, the possession has been respected. Pussaita is also generally held throughout the pergunnah by Gasaings, Byraghies, Fakiers, and Brahmins. Of these many do not reside nor perform the religious duty of the villages. Pussaita is also assigned to Bhauts, Wukeedas, Synds, Bowayas, &c. for cleaning tanks, drawing water for the village cattle, for supplying water to travellers, for temples and musjeds, besides the portions allotted to the Dessayes and Muzmoodars.

198. The Gasaings, Byraghies, and Fakiers, who scrupulously maintain the sanctity of their characters, are every where respected and venerated, and by their influence contribute to the happiness and prosperity of the village. Their mutts, or places of residence, are also hospitably open for the reception and entertainment of strangers. There are some, however, of these religious classes who accumulate wealth by dealing in land and lending money. The tenures of the former have been respected; whilst of the latter, where the pussaita has been unusually great, a portion has been resumed, and the residue declared to be the endowment of the mutt, which the incumbents would be permitted to occupy only so long as they conducted themselves in a becoming manner. The pussaita lands of Bhauts, Brahmins, or others, who render no service whatever to the village in which the land lies or who reside beyond the Company's territories, have also generally been resumed.

199. The Committee have met with a description of land in three villages not before noticed in any of the reports, denominated hurreia or huddeea, held free of any payment to the Government. It is stated that in the settlement of disputes in former times between the Grassias and villagers, in which blood was shed, a portion of the tulput was assigned without the sanction or even knowledge of the Government, as a compensation for the loss of lives. The Patells either took the land themselves, or gave it up to the Grassias, as the losses might have been sustained on either side. In two of the three villages where the hurreea tenure prevails it has been resumed, but in the third, where it amounts to eighty-eight beegahs, it remains unredeemed, as the grassia holder, who resides in the Raj Peepla country, did not appear.

200. In the 34th and 35th paragraphs of the report from the Revenue Commission, dated the 31st May 1807,* suggestions were offered for the reduction of all perquisites and emoluments attached to the offices of Dessayes and Muzmoodars, and for the abolition of the offices of Mehtas and Malzubtees. The Surveying Committee thought that the commencement of their duty afforded a favourable opportunity for carrying those reforms into effect.

201. As these modifications, however, would principally have affected the Dessayes and Muzmoodars, we were apprehensive that their adoption at the commencement of the survey might lead those and other native officers of the pergunnah, whose emoluments were likely to be curtailed, to combine their influence and raise obstructions to the progress of the survey, and therefore suspended the consideration of the arrangements suggested for that purpose.

202.

* Consultations, 2d February 1809.

Revenue Letter from Bombay, 10 June 1815.

Revenues and Survey of Broach, &c.

202. The Surveying Committee were, however, directed to prosecute their inquiries, for the purpose of discovering any abuses that might exist, and whether any undue emoluments were enjoyed by the native officers of the Revenue department, to ascertain whether the offices of Dessaye and Muzmoodar could not be abolished, and to submit a statement of the number and description of native officers which their experience might point out, as indispensably necessary for the due realization of the public revenue and providing against encroachments on the rights of the public or of individuals.

203. In the 186th paragraph we have reported the extent to which the reforms have been hitherto carried into effect, and propose at an early period to review the situations of the Dessayes and Muzmoodars, to determine upon the continuance or otherwise of those offices, and in the former case to fix their salaries and emoluments, the materials for which appear now to be ample and complete.

204. The tory grass, or ready-money tribute collected by the Grassias, under circumstances extremely injurious to the villagers, and attended with many abuses, we have directed to be paid in future from the Collector's treasury.

205. In laying before us a statement of the lands resumed and gained in the villages that had been surveyed, the Committee expressed an expectation that the whole recovered from the alienated portion, being Beegahs 44,36. 10, would pay revenue the ensuing year, though they could not cultivate on an immediate advance of the assessment to the full number of beegahs, being 6,883. 3. of tulput discovered by the survey.

206. In respect to the waste land brought to light by the survey, the Committee, after allotting an ample portion for pasture lands, informed the Patells that they would be held accountable the third year for the Government gunnote (or rent of land) of the remainder, and were directed, on their pleading the want of hands, to employ the cultivators on the Government land in preference to the waunta. In some villages the lands of Grassias residing in other countries appeared to have been cultivated by our subjects, while the tulput was allowed to remain waste, the villagers preferring the former as they obtained them at a lower rent.

207. The document accompanying the 17th paragraph of the Committee's report affords a very convincing proof of the benefit that will result from a general revenue survey of the Company's territories. The mode suggested in that paragraph, of employing the cultivators on the Government lands in preference to the waunta, and in particular to the lands of absent Grassias, we have sanctioned; and to encourage the villagers to prefer the cultivating the lands of Government, we have authorized the resumed quantity to be leased to them for short periods, at the same rates as are demanded by the Grassias.

208. The principles by which the investigation was to be prosecuted having thus been established, and their justness recognized by their successful application to a few of the villages in the pergunnah, the survey was prosecuted and completed, and laid before us on the 21st March 1814,* the result of which we proceed to communicate for the information of your Honourable Court.

209. By Captain Williams's survey, the territorial extent of the Broach pergunnah measures ..... Beegahs 5,37,283 17

Exceeding the statement contained in Mr. Perrot's report of the 16th May 1776, when we formerly possessed Broach, by Beegahs 1,05,954, and that calculated in the ninety-fourth paragraph of your Honourable Court's letter of the 10th of January, on a review of the information upon the subject before you, being 4,94,331 0

By Beegahs 42,952 0

The

* Consultations, 6th April 1814.

Revenue Letter from Bombay, 10 June 1815.

Revenues and Survey of Broach, &c.

The following comparison will shew where the differences exist, *viz.*

Land assessable by Government, by the Honourable Court's statement ..... Beegahs			2,72,350	0
By the present survey			2,78,882	0
Difference ..... Beegahs			6,532	0
Waunta, wuzeefa, gurrania, vulludamia, and pussaita, by the Court's letter..... Beegahs	1,12,807	0		
By the present survey	1,32,359	15		
			19,552	15
Waste, by the Honourable Court's letter..... Beegahs	1,09,174	0		
By the present survey	1,26,041	0		
			16,867	14
				42,952 9

210. Assuming, therefore, the quantity of land comprised within the Broach pergunnah by the present survey, upon the accuracy of which the greatest reliance may be placed, at ..... Beegahs 5,37,283 17

The constituent portions or the distributions of the rights of property may be classed as follows, *viz.*

The unproductive portion, such as roads, boundaries, gouchier or grazing land, tanks, site of the village khans or salt lands, revenues, &c., aggregating				96,726 8
Leaves of Government and other productive lands.....				4,40,557 9
From which deduct				
The waunta, measuring..... Beegahs			53,848	3
The wuzeefa, ditto			4,300	0
The pussaita, ditto			36,563	12
Total of alienated lands ..... Beegahs				94,711 15
Leaves of Government productive lands ..... Beegahs				3,45,845 14

Of the following descriptions, *viz.*

Original tulput in cultivation, by survey, Beegahs			2,78,882	8
Resumptions from the alienated lands, excesses, and inadmissible claims, by the survey			34,019	7
Gadee and hathree wuzeefa			3,628	13
Waste tulput of good soil to be cultivated, and to pay revenue the three years from the settlement of the village			16,426	12
Beer or grass land also of good soil			12,888	14
				3,45,845 14

211. Proceeding, in the next place, to submit the Committee's observations on each of the divisions of property thus generally brought to the notice of your Honourable Court, we have the honour to state that the claims to lands having been investigated and adjusted on the principles explained in the preceding paragraphs, the recoverances from the veychaina, gurrania, vulludamia, and hurrea lands, originally tulput, with such portions of pussaita as had recently been obtained by irregular means, and the excesses by measurement of the alienated lands of every description, aggregate, as an apparent increase to the assessable lands, *viz.* ..... Beegahs 68,362 0

Alienated

Revenue Letter from Bombay, 10 June 1815.

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Alienated lands: recovered excess in possession of the holders, as discovered by the survey..... Beegahs	5,025	19		
Claims deemed inadmissible	28,993	8		
			34,019	7
Arable waste to be brought into cultivation, and pay revenue the third year from the date of settlement ..... Beegahs			16,499	16
Cultivated tulput by survey, more than the quantity hitherto estimated by the Collector			17,842	17
				68,362 0

There also appear to have been Beegahs 9,025.. 5. of cultivated tulput less by survey than the quantity hitherto estimated by the Collector.

212. The Committee have not encouraged us to expect that a revenue will be realized on the whole of the 68,362 beegahs of recovered lands. In the 34,019 beegahs of land resumed a great portion of pussaita is included, the reannexation of which to the tulput cannot therefore augment the resources of the village. Making, however, the fullest allowances for every deduction, there will still remain 24,235 beegahs from which neither the village nor the Government has hitherto benefited, to be assessed to the revenues of the state.

213. Of the 16,499. 16. beegahs of waste, stated to be fit for cultivation and to pay revenue for the third year from the date of settlement, the number of beegahs assessable from that period is estimated at 11,759 2.

214. In like manner, Beegahs 13,132. 12. only, of the ascertained excess of Beegahs 17,842. 17. of cultivated tulput, have been reckoned upon as an actual addition to the quantity hitherto assessed.

215. Under these modifications, the addition to the assessable lands under the three foregoing heads may be taken at Beegahs 49,126. 14, the rent on which, however, can for some time at least be collected only at the same rates as were paid to the late proprietors, or from two-and-a-half to three-and a-half rupees per beegah.

216. The Committee has explained that in many villages the cultivated tulput, pointed out as such, measures less than the quantity hitherto estimated, owing in many instances to the Patells having pointed out large portions of tulput as pussaita, which in the statements appear under the resumed land. In other instances, this deficiency is owing to the superior quality of the land, there being only two rates at which the rough estimate of the jummabundy is first made, namely three and a half and four rupees per beegah. The number of beegahs is necessarily under-rated in such villages as possess tracts of uncommonly fertile land, some spots in particular situations yielding a rent of from eight to twelve rupees per beegah.

217. Besides these recovered lands, there are in the whole pergunnah Beegahs 12,888. 14. of bar or pasture land, the soil of which is generally as good as the cultivated. It has not hitherto been calculated among the taxable lands, although yielding in some instances a trifling revenue: measures will, however, be adopted to render it profitable to Government.

218. The waunta lands, measuring ..... Beegahs 53,848 3

are distributed as follows, *viz.*

Held by Rajpoots .....Beegahs	33,064	7	
by Rajpoots converted to Mahomedan	10,348	3	
by Synds.....	3,311	11	
by Mulluks, Khauns, Sepoys, and Toorkburms...	3,781	5	
by a tribe called Bhuttees	1,655	19	
by the Bhauts of Talwa.....	733	18	
by Churum of Mona	950	0	
			53,848 3

The

The number of beegahs paying the salamee is	35,121 11		Revenue Letter from Bombay, 10 June 1815.
And the number not paying salamee is	18,726 12		
		53,848 3	
The number of grassia proprietors, according to the village accounts, amounts to		837	*Revenues and Survey of Broach, &c.*
Of whom reside in the pergunnah.....	509		
And beyond the Company's territories.....	328		
		837	

219. The salamee on the waunta does not appear to be regulated by any fixed principles, nor have the Committee been able to trace the origin of these payments, nor the grounds on which the exemption has been made. In some cases, Grassias who are natives and inhabitants of the village, and whose families have been settled in it from time immemorial, pay a high salamee; in others, though under the same circumstances, they pay nothing. Of those residing in countries not under the British Government some pay and others do not pay salamee. Grassias of the same caste and denomination holding waunta in different villages pay salamee in some, and not in others, and in one or two villages an increase of the salamee has been made by the Patells within the last ten or twelve years, which has quietly been acceded to by the Grassias. The Mussulman waunta holders, such as Synds, Khauns, Mallicks, &c., enjoy exemptions more generally than other Grassias.

220. The Committee having, in conformity to our instruction of the 15th December 1812, consulted the late Judge and Magistrate, Mr. Romer, on the subject of levying a salamee on the waunta that has hitherto been exempted, have, after a due consideration of the character and circumstances of the proprietors, observed that the justice of their contributing to the revenues of the Government, under the perfect protection by which their lands have acquired so much additional value, seemed quite unquestionable. About one-half of the free waunta is held by the Grassias who reside in the pergunnah, and who are perfectly under the authority of the Government: the greatest part of the rest belongs to well-known people of property in the Baroda and other adjoining districts, nor did the Committee apprehend any opposition whatever to the measure.

221. Half a rupee per beegah being the most common rate of salamee in the pergunnah, the Committee have judged it to be the fittest rate at which the waunta, hitherto paying nothing or less than that rate, should be assessed.

222. Another abuse in realizing the salamee from lands which have always been liable to it has been detected by the Committee and remedied. Although the rate of salamee is named in many of the village accounts, it is only collected on the number of beegahs actually in cultivation that year, and held by the Grassias themselves; consequently much of the payment is evaded, under the pretence of the lands being wausul or waste, or given to Brahmins or others in pussaita. By levying the salamee at the established rate on every beegah confirmed to the holders, whether wausul, waste, or given as pussaita, the collection will be simplified, and no pretext left for deductions from the full amount.

223. The free waunta has been already stated at Beegahs 18,726. 12; the salamee on which added to the increase that will result from levying the old salamee on every beegah confirmed to the holders without exception, will augment the revenue of the pergunnah from these lands at least twelve thousand rupees annually. The arrangement will, moreover, operate as a precedent to be acted upon on other occasions. The free waunta in the Occlasier and Hansoote pergunnahs, now under survey, is considerable, and if assessed on the same principle, will yield an important augmentation to the public revenue.

224. On effecting the settlement of 1813, 14, the Collector of Broach issued a proclamation* announcing that the salamee was to be paid in that and future years on the following principle, *viz.*

1st.

* Consultations, 4th May 1814.

Revenue Letter from Bombay, 10 June 1815.

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1st. Such proprietors of waunta lands as had hitherto paid above the rate of half a rupee per beegah to continue to pay at the same rate, but on every beegah confirmed to them by the survey, cultivated or not.

2d. Such proprietors of waunta land as pay salamee at the rate of half a rupee per beegah to continue so to do, extending it, however, to every beegah, cultivated or not.

3d. Such proprietors of waunta land as paid no salamee to pay at the rate of half a rupee per beegah, cultivated or not.

4th. All fixed salamee on waunta lands was declared to be done away, and in future levied on the above principles.

225. The pussaita lands have been fixed at ..... Beegahs 36,563 12

And are distributed as follows, *viz.*

Held by Dessayes..... ..... Beegahs	3,004	12
The heirs of Muzmoodar Lulloobhaee, and other Muzmoodars	2,229	12
Brahmins residing in the village or adjoining one, and performing the religious duties of it.....	3,836	14
Brahmins residing in distant places, doing nominal duty or holding the land solely as charity.....	604	0
Joshees and Waeeds, astrologers and physicians ...	1,659	0
Bhauts residing in the pergunnah, but at present rendering no service to the village or the Government	1,499	11
Gosaeens and Byraghees residing in the village ...	2,673	19
Ditto ditto residing elsewhere.....	547	0
Fakiers, Peerzadehs, and endowment of Peers' places and tombs	1,279	10
Endowments of pagodas in the village and elsewhere.....	126	15
Of the village mosque and Mussulman teacher ...	392	8
Broach putharry or Patells' lodging-house when they visit the city	22	17
By Purbheeas, suppliers of water to travellers on a particular part of the road.....	159	15
Kaseeas, or drawers of water for the common purposes of the village	81	15
For cleaning and deepening the village tank	89	19
Bhowayas, musicians, and players	122	13
Village artificers, such as carpenters, blacksmiths, potters, tailors, washermen, barbers, shoemakers, and tanners	5,190	4
Burthuneeas, Bheels, or Coolies, retained as the village guards, hold as payment of their services	7,560	0
Dheyrs, whose principal duty it is to carry the baggage of travellers from their own to the next village	4,475	2
Bhungheers or Hallaliers, whose duties are to shew the road to travellers, act as scavengers and sweepers to the villages, &c.....	2,345	0
Patells of other villages, who make no return whatever for the land	1,55	9
		36,563 12

226. The pussaita of the pergunnah, as now fixed at Beegahs 36,563. 12, requires no explanation at present. We shall, at an early period, determine on

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on the proportion held by the Dessayes and Muzmoodars, and on the suggestion contained in the fifteenth to the seventeenth paragraphs of the Committee's report.

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227. The wuzeefa lands have been fixed at Beegahs 4,300. The payments made in cash by the different villages of the Broach pergunnah, in addition to the Government revenue, comprising the torey grass, dussaeegeery, muzmoodary, pay of the Mehtah Havildar and Maulzubty, and the village expenses, amount to..... Rupees 1,25,435 2 68

Distributed as follows, *viz.*

The Dessayes' receipts..... Rupees	11,879	2	0
The Muzmoodars	5,185	0	0
Torey grass to Grassias, chiefly residing in countries not under the British Government	15,862	2	37
Charges of collection :—			
Pay of Government Mehtas.....	13,486	2	0
Ditto ditto of Havildars	5,688	2	50
Ditto ditto of Maulzubty	3,802	3	50
Sundry charges borne by the villagers in common, varying, but paid in 1811-12-13	69,530	2	31
			1,25,435 2 68

Of that amount the maulzubty has already become an available source of revenue to the Company, and the letter from the Collector, already noticed, will render a further portion of these payments recoverable into your treasury.

If to the sum of ..... Rupees				125,435 2 68
be added the net rent to the proprietors of Beegahs 53,840. 3. of waunta, at $2\frac{1}{2}$ rupees per beegah, on an average .... Rupees	1,34,620	0	0	
Of 4,300 beegahs of wuzeefa, at 3 rupees per beegah on an average.....	12,900	0	0	
Rupees	1,47,520	0	0	
Deduct salamee hitherto received, about	18,000	0	0	
Rupees	1,29,520	0	0	
And of Beegahs 36,563. 12. of pussaita, at 3 rupees per beegah on an average	1,09,689	0	0	
				2,39,209 0 0

It will appear that the Broach pergunnah yields a revenue to individuals, derived by them direct from the soil or the cultivators, besides the revenue paid to Government, of about..... Rupees 3,64,644 0 0

228. The population of the Broach pergunnah is reckoned at 97,874 souls, of the following persuasions, *viz.*

Mahomedans :—			
Males		12,650	
Females		10,870	
			23,520
Hindoos :—			
Koonlies.....	Males.....	9,539	
	Females	8,019	
			17,558
Rajpoots	Males.....	3,883	
	Females	3,448	
			7,331
Carried over.....			48,409

Revenue Letter from Bombay, 10 June 1815.

Revenues and Survey of Broach, &c.

	Brought over.....		48,409
Koolies	Males.....	4,539	
	Females	4,198	
			8,737
Other castes	Males.....	20,958	
	Females	19,770	
			40,728
	Total of the pergunnah.....		97,874
Add:			
Within the town-walls, according to an account taken in 1809-10,			
Hindoos and Parsees		13,071	
Mussulmans		3,492	
	Total within the walls.....		16,563
	Total of the town and pergunnah.....		1,14,437

And the number of houses are stated at 22,753.

229. The testimony afforded by the Committee to the character of the inhabitants is next deserving of attention. The different castes are represented as quiet, orderly, and faithful subjects, and will in these respects bear a comparison with any natives under the British Government in any part of India. Such, too, is the value of the land, the attachment of the people to the soil, and the antiquity of the right of cultivation derived by the present race of cultivators from their ancestors, and the perfect state of tranquillity and security in which they live, that no tract probably can be better calculated than this pergunnah for introducing any alteration in the Revenue system, in which the mutual advantage of the sovereign and subject, and the permanent happiness, prosperity, and respectability of the latter, may be involved.

230. Although the Committee conceive that a deviation at once from the established practice of annual assessment would not be advisable, they are yet of opinion that if the Patells and villages were freed from the vexations and losses that arise from the interference of under revenue servants, and of those regulations which prevent the reaping, gathering in, and disposing of their grain crops, as best suits their own convenience and advantage, the revenue would still be paid with punctuality. The experiment might at least be tried in some of the villages in which the Patells and inhabitants are best known, and it would prepare the way for the general introduction of that, or any other permanent system that may hereafter be determined on. An arrangement of this description would supercede the employment of inferior agents, the diminution of the number of whom we suggested to the consideration of the Committee in our instructions of the 15th December 1812.

231. The Patells and Baugdars are in fact the responsible people in the villages, and if unlimited confidence was avowedly reposed in them, the Committee is of opinion, from observing their attachment to their homes, the eagerness with which they assert and cling to a right of patelship held by their ancestors, and the extreme anxiety shewn in boundary disputes between adjoining villages, even when the matter contested has only been a few beegahs of waste and worthless land, that they have too much at stake to be unfaithful to it.

232. We have approved of the Committee's forming in the Goojerattee language a general statement, in form corresponding to the accompaniment No. 4 of their letter of the 26th of June 1812, of all the lands of every village, to be lodged with the Patells, to be considered the authentic, official, and permanent description, enumeration and allotment of all the lands of their village, and as the basis on which the assessments are in future to be made.

233. We have also approved of Captain Williams's intention to form a volume, with the plan of each village, as constructed from the survey, on one page, and facing it the statement of all the different description of lands, as allotted by the

Revenue Letter from Bombay, 10 June 1815.

Revenues and Survey of Broach, &c.

the settlements now in progress by the Committee. Letters of reference will be affixed to the field on the plan, so that the situation of the lands of every proprietor, as well as those of Government, as detailed in the statement, will be seen at one view on the sketch. The waste lands fit for cultivation, the waste lands unfit for cultivation, the beer or grass lands, those reserved for pasturage, the broken ground along the banks of rivers and nullas, as well as what is occupied by tanks, &c. will be distinctly delineated on the plans, and their admeasurements given in the statements, on which will also appear the return of the population of each village, distinguishing every caste, the number of cattle, and whatever other information or remark may be useful. There will also be annexed a general plan of the pergunnah, and general statements of all the lands of every description in it, and of all the inhabitants, with notes on the professions, habits, and characters of each particular caste. This book it is proposed to lodge in the Collector's office as an authentic and permanent record, to be referred to both by the Judicial and Revenue departments. It will put a stop to any further encroachments on the Government lands, will exhibit the progress of cultivation and improvement, will prevent boundary disputes between the inhabitants of adjoining villages, which have hitherto given rise to much trouble and animosity, and probably be found to answer many other very useful and interesting purposes.

234. We have the honour to forward a copy of a few pages of the volume preparing in the Surveyor-General's office as above described, as a specimen of the record, which we feel persuaded will prove highly satisfactory to your Honourable Court, and constitute the best evidence we can afford of the permanent value of this undertaking.

235. In the jummabundy of the district of Broach for the year 1814-15, an increase of the land assessment appears compared with the year 1813-14, amounting to..... Rupees 59,047 0 0

And the salamee, which has been collected upon the principle established by the survey in the year 1812-13, is stated at ... 29,879 1 75

Exhibiting an increase of .....Rupees 88,926 1 75

arising exclusively from the survey now in progress. The increase, therefore, in this pergunnah alone will more than defray, in a very short period of time, the whole of the expense which may be incurred in the survey of every other territory dependent on this presidency.

236. In reference to the thirty-sixth paragraph of our despatch dated the 21st December 1813, and to the proceedings to which it refers, we have to communicate to your Honourable Court that there has hitherto been but one appeal from the proceedings of the Revenue Committee of Survey, as brought to our notice by the Judge of Broach.*

237. The appeal alluded to is from a proprietor of land exempt from the payment of revenue to Government, who has filed a suit in the Zillah Court for the recovery of nine beegahs of land (part of a grant for twenty beegahs, the remainder having been settled on him by the Revenue Committee) from the Patells of the village where the cause of action lies, the lands in question having been put into the possession of the Patells under a settlement said to have been made by the Revenue Committee of Survey, that the same might be incorporated with the tulput or Government land.

238. On this occasion the Judge submitted to us the following question, which he deemed of considerable importance in the present conjuncture, as the result of the application to the court, if favourable to the plaintiff, would be followed up by all others who may suppose themselves aggrieved by the settlement of the Revenue Committee, *viz.*

239. " Whether the Revenue Committee of Survey are competent to make " settlements of lands; and if so, is the Zillah Court to receive such settle- " ments as a bar to retrospective investigation, and consider the act of the " Committee

* Judicial department, Consultations, 16th November 1814.

Revenue Letter from Bombay, 10 June 1815.

" Committee immutable; or can the court set aside the settlements made by the " Revenue Committee of Survey when the same have been found to be con- " trary to the principles laid down in the Regulations, or when other good and " sufficient cause presents itself for so doing?"

Revenues and Survey of Broach, &c.

240. We referred the case for the opinion of our Advocate General * on the 12th of November last; but not receiving any reply to the reference, we have authorized the Judge to entertain the suit, and to proceed on its investigation and decision according to the existing Regulations.

EXTRACT REVENUE LETTER *from* BOMBAY,
Dated the 23d February 1822.

Revenue Letter from Bombay, 23 Feb. 1822.

93. The average of the jummah of the land revenue, in the years 1816-17, 1817-18, and 1818-19, amounted to ..... Rupees 16,68,878 0 35

In 1818-19		17,35,085	2 52
In 1819-20		17,55,872	3 47
Difference	Rupees	20,787	0 95

Ascribed to increased cultivation	Rs. 8,410 0 75		
Ditto to the high price of grain of every description in 1819-20	12,377 0 20		
		20,787	0 95

Collections on account of the above demand within the year:—

In 1818-19	Rupees	17,17,468	2 7
In 1819-20		17,21,461	3 39
Difference	Rupees	3,993	1 32

Arrears on the 30th of April:—

In 1818-19	Rupees	17,617	0 45
In 1819-20		34,411	0 8
Difference	Rupees	16,793	3 63

Collections on account of the above arrears in the two months subsequent to the close of the official year:—

In 1818-19	Rupees	15,527	0 31
In 1819-20		24,886	2 62
Difference	Rupees	9,359	2 31

Collections on the same account in the six following months:—

From the 1st of July to the 31st December 1819	Rupees	2,090	014
From the 1st of July to the 31st December 1820		8,593	2 76
Difference	Rupees	6,503	2 62

94. Balances of former years on the 1st May 1819..... Rs. 48,077 1 15
Recovered in 1819-20 ..... 19,514 0 93

Balance on the 1st of May 1820..... Rupees 28,563 0 22
expected to be recovered in the present year.

95. The

* Judicial department, Consultations, 3d May 1815.

95. The sayer jummah averaged in three years... Rupees 2,06,374 2 73

Revenue Letter from Bombay, 23 Feb. 1822.

In 1818-19 ..... Rupees	2,25,625	1	40
In 1819-20	2,13,982	2	31
Difference..... Rupees	11,642	3	9

Revenues and Survey of Broach, &c.

Owing to less offered for Kim Chowkey farm ..... Rupees	6,676	0	0		
And to the Abkaree and other sayer collections having decreased	4,966	3	9		
				11,642	3 9

The whole collected within the year.

96. The average of land customs ..... Rupees 49,542 0 86

Collected in 1818-19..... Rupees	52,533	2	78
1819-20	32,018	1	76
Difference..... Rupees	20,515	1	2

occasioned by the transfer of certain land-duty collections from this department to the Collector of Sea Customs.

97. The aggregate of the demands from the land and sayer revenues and from the land customs in 1818-19 was ..... Rupees 2,01,32,244 2 70

In 1819-20	2,01,20,873	3	54
Difference ..... Rupees	11,370	3	16

98. The average of three years' charges in collecting these revenues was..... Rupees 57,134 0 85

In 1818-19 ..... Rupees	58,576	1	37
In 1819-20	67,650	1	11
Difference ..... Rupees	9,073	3	74

Owing to some arrears of allowances paid to the Muzmoodars, Patells, &c. of Broach * in 1819-20 ..... Rupees	9,057	0	0		
Ditto to other small differences.....	16	3	74		
				9,073	3 74

The charges of 1819-20 being ..... Rupees	67,650	1	11
bear on the land and sayer revenue of the year.....	19,69,855	1	78
at the rate of 3.434 decls. per cent.			

99. The average of the charges in collecting land customs amounted to ..... Rupees 2,961 3 0

In 1818-19 ..... Rupees	3,552	0	0
In 1819-20.....	3,164	0	0
Difference ..... Rupees	388	0	0

The charges of 1819-20..... Rupees	3,164	0	0
bear on the land customs.....	32,018	1	76
at the rate of 9.881 decls. per cent.			

100. Revenue charges extraordinary, including presents...Rs. 20,658 2 13

Carried over..... Rupees 20,658 2 13

* Letter to the Honourable Court, dated 19th April 1820, paragraph 208.

Revenue Letter from Bombay, 23 Feb. 1822.

Revenues and Survey of Broach, &c.

Brought over..... Rupees				20,658	2 13
In 1818-19..... Rupees				30,318	3 73
In 1819-20				33,640	3 50
Difference..... Rupees				3,321	3 77
Increase in the Revenue Surveyor's department in the past official year*...Rs.	2,267	3	45		
Ditto in deputation allowance to the Collector and his Assistant	480	0	0		
Ditto ditto to two years' annual present to the Camavisdar of Oolpar, paid in 1819-20	574	0	32		
				3,321	3 77

101. The pensions and charitable allowances, including stipends and jagheers, on an average of the three years amounted to.... Rs. 8,540 3 30

In 1818-19..... Rupees				11,181	2 26
In 1819-20				22,442	1 60
Increase ..... Rupees				11,260	3 34

Occasioned as follows:—

By the amount of two years' pensions, at 4,006 rupees per annum, paid to Dhurnamdass, Manoordass, and Bappoo Toolseedass, in the past official year ..... Rupees	8,000	0	0		
Increase in the charitable allowances at Jambooseer, Ahmood, and Dehejbara	3,260	3	34		
				11,260	3 34

102. The aggregate of the charges of Broach, including those of collecting the land customs, amounted in 1818-19 to..... Rupees 1,03,628 3 36

In 1819-20	1,26,897	2	21
Increase ..... Rupees	23,268	2	85

103. We beg to refer your Honourable Court to the observations of our President regarding this district, in his Minute of the 25th April.†

104. After the death of Mr. Wilkins the district unavoidably remained in charge of the First Assistant, and several complaints of over-assessment having been preferred to the Honourable Governor while at Broach, Mr. Burnett, who has been appointed to act as Collector, has been directed to inquire carefully into the grounds of complaint, and to grant relief where it may be required.

105. We have not found it necessary to furnish more particular instructions regarding this Collectorate, in respect to which we are preparing to address your Honourable Court fully, on the occasion of transmitting Major Williams's report of its survey, which he has recently completed.

EXTRACT

* Consultations, March 1819, No. 11.

† The Governor's Minute regarding the district referred to, Consultations, 15th August 1821, No. 32.

EXTRACT BOMBAY REVENUE CONSULTATIONS,

Dated the 15th August 1821.

MINUTE *by the* GOVERNOR.

Minute by the Governor, 25 April 1821.

Revenues and Survey of Broach, &c.

THE district of Broach has been so ably reported on, and its general system is so fully known, that I did not think it necessary to give up to it more of the little time I had remaining than six days: my observations on it must therefore be very brief.

There can scarcely be a greater contrast than between the districts beyond the Myhee and the old part of Broach. In the latter there are no Meewassies and scarcely any Grassias, little variety in the soil and produce, no diversity in the modes of assessment, no unauthorized alienations, no sewaddees, no taxes beyond the land-tax but what are merely nominal. The revenue system, though perhaps defective, has been long established and unchanged. The Adawlut is exempt even from the few objections that exist to it beyond the Myhee: it is well understood by all classes, and seems both useful and popular.

When I say that there are scarcely any Grassias, I mean such Grassias as are common to the westward, who possess villages and talooks of their own. Here there are only four or five of this description, and they have no separate jurisdiction, either in theory or in practice. There are other persons who bear the name of Grassias, but they have only portions of land or pecuniary claims in different villages. The land is cultivated on favourable terms by the Circar's Ryots. It pays a fixed salamee to Government. The pecuniary claims are paid by the village to the proprietor: the dues of the pergunnah officers are also paid in this manner, instead of from the treasury, and I have not heard of any inconvenience resulting from the practice. The other tenures of rent-free land are wuzeefa and pussaita. The varichan and guivaneea lands were resumed by the Revenue Committee, but are still kept separate in the village accounts.

The tulput villages are all either farmed by the Potail or by an association of Baydars, like those called Nerwa beyond the Myhee. They were farmed by strangers and never held ryotwar.

The assessment is made entirely by villages, without any inquiry into the circumstances of individuals. One of the hereditary Revenue officers is sent to inspect the crops of each harvest. He makes a statement of the quantity of land cultivated with each sort of produce by each Ryot, and calculates the quantity of each sort that will be produced in each field. The sum of these gives the whole amount of each sort of grain produced in the village. The Collector compares this with the produce of last year, and then compares the market price of each article with that of last year; after which he looks at the sum paid by the village for last year, and if he finds that the crops are more abundant or the price higher, he puts a proportionate increase on the revenue. The general principle is to take half of the money produced by the sale of the crops, and leave the rest to the Ryot. The whole of the calculations I have mentioned are in fact only made at the second harvest; a considerable part of the first consists of rice crops, and in making the estimate for them it is usual to charge the land at twenty rupees a beegah, whatever may be the state of the crops. This charge is double the rent of the best rice land, and a deduction to the amount of one-half the sum collected on account of it is made from the Government's claim, on account of the second harvest. The only object of this over-assessment is to secure a large portion of the revenue at an early period of the year. I am not sure that the practice exists in all the pergunnahs. This first payment is called dhaunger Towjee. If the Potail consents to the sum fixed by the Collector for the revenue of the village, nothing more is wanting to complete the settlement. Although the names of the Ryots are written down in the estimate, for the sake of marking the fields they cultivate, the Collector does not interfere in assessing them: that is afterwards done by the Potail, who explains what each Ryot has to pay to the tullatee, and it rests with the latter officer to collect it. The collection is made by securing the whole produce of the harvest at the village corn-yard, where it remains under Government officers until the revenue is paid. It is not, however, necessary that the whole should be paid before any is removed: on the contrary, a Ryot

Minute by the Governor, 25 April 1821.

Revenues and Survey of Broach, &c.

may remove a portion of his produce as soon as he can pay the price of it, and when his payments are equal to the whole demand against him he may remove the whole. The Potail is guided in making his assessment by the former payments of the Ryots, among whom he distributes the increase of the year in proportion to the amount of their rents. The same tenures of khattabundy and gunwut are in use here as in Kaira, but the custom of having a portion of vouta, or highly-assessed land in each khatta, is confined to some villages in this collectorate. Both are liable to increase when the revenue of the village is increased, but not otherwise. A Ryot from whom a Potail required an increase in other circumstances would complain to the Collector, but from the dependance of the Tullatee on the Potail, and from the mode of settlement in which the Collector has so little occasion to watch over the correctness of village accounts, it would probably not be easy for him to ascertain whether the Ryot's complaint was well-founded. The above applies to an undivided village (or senja, as it is called in Kaira) in Baugdar villages, nirwa in Kaira. The increase is divided into as many portions as there are baugs, and the Baugdars apportion them among their Polidars who levy them on their Ryots. There seems at one time to have been a general beegotee of four rupees on all the land except the sandy soils near the sea, which paid only three-and-a-half per beegah, and some rich tracts on rivers, which paid from six to twelve, but it does not seem to be acted on now, the Government revenue being regulated by the state of the crops and of the market, and all the demands being regulated by the Government revenue. Every village account now exhibits a great variety of rates of beegotee, and each of those is liable to frequent change.

It is always difficult to guess whether the assessment is light or heavy. On the plan here adopted, it is utterly impossible. An increase of four lacs and a half has taken place this last year: a circumstance that I cannot contemplate with pleasure, while the sources of the revenue and the principles of the increase are so completely in the dark Until within these three years, there is reason to think that the assessment was light; but in appearance the country falls far short of the western districts: though almost every spot of it is cultivated, yet the total absence of hedges and of trees, except close to villages, makes it seem naked. The villages are entirely built of unburnt bricks, and though good, compared to most in India, have nothing of the comfort and solidity of those beyond the Myhee. The dress of the inhabitants is not so inferior, and they seem a quiet, industrious, and respectable race of men. Considerably more than three-fourths of the villages in this district are managed on the Baugdar or nirwa plan; and in the Broach pergunnahs, as well as in Jamboosur and Ahmood, the minor Pottidars form a great majority of the cultivators. In the Broach pergunnah there are ninety-six villages which have not a single cultivator besides the pottidars: but there are some Baugdar villages in which the heads of the baugs, five or six in number, are the only persons who hold by that tenure, all the lands being cultivated by common Ryots, either Rhattadars or Gunwutheeas.

The tullatee regulation can scarcely be said to be introduced here. The Tullatees keep their accounts in the old form; and although they are considered as Government officers much more than in the Deccan, and are often removed and appointed by the Collector, they seem to be much more closely connected with the Potails than in Ahmedabad and Kaira, and more likely to conceal than to expose any frauds of the village management.

The pergunnahs of Jamboosur and Ahmood resemble the old possessions almost in all respects but these. Although there has been no settlement, the alienated lands are still unexamined, and the rents of those unalienated are consequently in many cases far above their natural height. In one village, the tulput land pays ninety rupees a beegah, which can only be defrayed by immense receipts from rent-free land. The character and condition of the people does not seem so different in these pergunnahs as one would expect from the tyranny of the Paishwas Government. I may here observe, that the Baroda pergunnah, though still subject to all the defects of the native system, and although it has for these last ten years notoriously been oppressed, is yet in the appearance of the country, the villages, and the inhabitants, at least equal to the best parts of the Kaira district. This may be supposed to be

Minute by the Governor, 25 April 1821.

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be the effect of former good government; but when the history of the Guicowar family is recollected, it will be difficult to say when that good government could have existed. It is extremely difficult to account for this circumstance. I can see no advantage the Brodrah pergunnah has enjoyed, except tranquillity in the neighbourhood of a capital, and yet I have little doubt that, as far as concerns the comfort of the Ryots, it is among the most flourishing spots in all India. The Guicowar country south of Broach, though farmed by the same man as Brodrah, is in a state of great poverty and oppression. The most striking defects in the mode of assessment in Broach are its uncertainty and its irregularity. It is uncertain, because it depends on the hasty estimate of an Ameen, liable to be mistaken, and still more liable to be corrupt. If the Collector disregards the estimate, and proceeds on his own opinion and on secret information, the uncertainty is increased, he is as much in the dark as before, and the Potails are less acquainted with the principles on which he proceeds, consequently less able to convince him of any mistake. It is unequal, because the Ameen may be led by corruption or other motives to favour some villages and throw the burden on the rest; and still more, because the assessment is made on the general state of the village, without regard to the circumstances of individuals, and may therefore bear heavy on a man who has a bad crop, while it is light on one who is more fortunate. When the villages are held by Baugdars, this evil is in some degree inseparable from the system, but it might be easily amended in the other villages; and even in those of the Baugdars, the evil is at present unnecessarily aggravated, by the practice of making the whole settlement with one, or a very few Baugdars, who by concert with the Tullatee generally contrive to keep the assessment off their own lands and throw it on their neighbours. That the assessment is subject to increase and decrease, as the crops are good or bad, is not perhaps an evil; for though it increases the fluctuations to the Government, it diminishes it to the Ryot, in whose condition a fixed rent with fluctuating crops would occasion more variation than the present plan. If, however, the assessment were light, it would be of advantage to him also to have it fixed, as his chance of gain would be increased without a corresponding risk of loss. The loss to Government by a light begotee would in time be made up by the improvement of the land, which would raise the second class to the first; but an immediate indemnification would be procured, by transferring the corrupt profits of the Ameens to the treasury. I would not, however, venture on the measure of fixing a begotee. I would rather propose, in the first instance, the appointment of an intelligent and experienced Revenue officer as Collector, to inquire into the present state of the assessment, and report cases where it appeared too high, too low, or unequal. In any of those cases I would revise the begotee by means of a punchayet of the villages, superintended by a Government officer, and liable to be corrected by another punchayet in case of error. I would arrange for a vigilant supervision, perhaps by means of European assistants, and would then leave the beegotee unaltered, unless when there was an evident and considerable improvement in the village; and even then, it would be in no way heavy to raise the assessment. In cases where the present assessment seemed tolerably reasonable and equally levied, I would merely record the details of it, and fix it so as to prevent the Collectors altering, except in such cases as have been mentioned. The settlement would still be with the Potails, but the rights of every Ryot would be known and fixed, and both the Collector and the Adawlut could at once afford redress in case of oppression.

The above applies to Singa villages. It would be difficult to introduce the proposed equality of assessment in Baugdar ones; but as it is usual for flourishing Baugdars voluntarily to take part of the burden of their poorer brethren, and as there are, I believe, instances of the Government making a new division to equalize the assessment, something might perhaps be done even in them. It would be an improvement in Broach, if the Ryots were allowed the option of moving their crops, on giving security of other respectable people of the same class.

The police of the Broach zillah appears to be very good. The offences are those of a very settled country: no gang robberies or invasions of predatory Coolies. The Coolies, indeed, are among the most respectable cultivators:

one

Minute by the Governor, 25 April 1821.

Revenues and Survey of Broach, &c.

one out of four of the Ameen Potails are of that caste. The Bheels occupy here the place of the Coolies beyond the Myhee, but even they are not turbulent. Robbers used sometimes to come in from Raj Perplee, and do still from Dehwaun. The rule that a village is responsible for stolen goods traced to it by a Puggee, is not in force here.

Camp, Vilancha, April 25, 1821. (Signed) M. ELPHINSTONE.

EXTRACT REVENUE LETTER *to* BOMBAY.

Dated the 4th May 1825.

Letter from, dated 23d February 1822, par. 93 to 105; also letter 27th November 1822, par. 127 to 136.—Revenue accounts of Broach for 1819-20, and 1820-21 contrasted with 1818-19; and Governor Elphinstone's minute on the state of the district.

Revenue Letter to Bombay, 4 May 1825.

22. THESE accounts, especially those of the last year, present very favourable results. The minute of your President, dated 25th of April 1821, presenting the reflections suggested by what came within his cognizance during a very short residence in the district, is a renewed proof of his intelligence and unremitting vigilance; but as you have promised a full communication on the subject of this district, when you transmit to us Major Williams's report, we shall defer till that time the remarks which the information before us may suggest. In the meanwhile we cannot withhold the expression of our approbation of the practical course of proceeding suggested in the minute of your President.

23. We are fully satisfied that the very heavy assessment levied upon the first crop or harvest must depress cultivation; and as we are anxious that the improvement of the revenue should depend upon an extension of cultivation, and not upon a rigid exaction of a heavy demand, we trust that your earnest attention will be devoted to the remedy of this and the other defects adverted to in Mr. Elphinstone's minute.

EXTRACT REVENUE LETTER *from* BOMBAY,

Dated the 7th March 1821.

Revenue Letter from Bombay, 7 March 1821.

Revenues and Survey of the Western Zillah, north of the Myhee.

300. FROM the Collector's report of 9th March, your Honourable Court will observe the proceedings adopted by the Revenue Surveyor for establishing a standard guntha, or rod, by which to carry on the survey in the eastern and western zillahs north of the Myhee, and that he had fixed it at eight feet English exactly. A square, measuring twenty of these rods each way, is a beegah; the subdivisions of which are twenty wiswussa to one wussa, and twenty wussa to one beegah.

301. The arrangements adopted by Mr. Dunlop for supplying the Tullatees of the several villages with records of all material information to be obtained from the survey, will no doubt be highly beneficial.

302. The Collector on this occasion observed, that the uncertainty and variable nature of our assessment was felt as a grievance, and tended to the destruction of enterprize and industry; and suggested as a remedy, that a punchayet, so soon as the survey of any village was completed, should settle the rate of beegotee, and that a lease should be granted to each individual Ryot, fixing his revenue at that rate, for a term of at least six years or not more than ten, as may appear requisite, in reference to the nature of the soil or such improvements as it may appear to be susceptible of.

303. We did not think it expedient to introduce this system into one district unless it should be adopted generally, and therefore have not sanctioned the measure; but at the same time it was observed to Mr. Dunlop, that we could not contemplate the contingency to which he adverted, "of the Circar "demanding a share in the increased produce, which may frequently amount "to the whole increase" from improvements adopted, and relied on his discretion in guarding against a practice which certainly must tend to discourage all improvements.

EXTRACT

[illegible] continued.

Paper by Mr. Godley, containing remarks on the Report of the Departmental Committee; argu[illegible] ciple of throwing upon the colonies the primary responsibility [illegible] 319–323.

Importance of local efforts and local organization with a vi[illegible] reliance in the colonies, *Rep.* vi.

See also *Colonial Contributions. Imperial Expenditure.* [illegible] *and Militia. Withdrawal of Imperial Troops.*

Separation from the Mother Country. Probability [illegible] satisfaction if the withdrawal of the troops be hel[illegible] event of their not contributing to their defence [illegible] from the mother country being the result, *Godl*[illegible] 2126; *Lowe* 3335–3338. 3386–3388. 3408–341[illegible] the retention of our colonies, *Godley* 2122–21[illegible] our colonies would be accepted by foreign p[illegible] them, *Godley* 2126.

Risk involved by the presence of Imperial troops in a co[illegible] contemplation, *Lowe* 3333, 3334; *Right Hon. W. E. Gladstone* 382[illegible] the presence of Imperial troops to shorten rather than prolong the connexi[illegible] the colonies and the mother country, *Lowe* 3406, 3407.

Non-interruption of close commercial relations in the event of the amicable separation of a colony from the mother country, *Right Hon. W. E. Gladstone* 3825–3827——The fact of the colonies defending themselves, would not affect the chances of separation, *ib.* 3869–3873.

Sierra Leone. Imperial military expenditure of 26,158 *l.* for Sierra Leone in 1858–59, the colony contributing 385 *l.*; the troops are all blacks, *T. F. Elliot* 734–737.

See also *West Coast of Africa.*

South Australia. South Australia pays for all the Imperial force above one company, *Whiffen* 751.

Total of Imperial forces on the 31st March in each year from 1851 to 1861, *App.* 275——Particulars of the force during the years ending 31st March 1860 and 1861, and according to the latest returns, *ib.* 276, 277——Statement of the total number of volunteers and militia at the date of the latest returns, *ib.* 278——Similar statement for the year 1858, *ib.* 302.

Return showing the expenditure, under different heads, for the force during the year ended 31 March 1860, and the total of Imperial and Colonial expenditure respectively, *App.* 279——Classified statement of military expenditure for the year 1858, showing the total paid out of Imperial funds and out of Colonial funds, *ib.* 297.

Stores. Absence of any rule as to making the colonies pay for military stores, *Godley* 2095–2097——Undue expense in the transport of certain stores to New Zealand, *Brodie* 2933–2938——Difficulty in giving an annual return or estimate of stores in each dependency, *Whiffen* 3757–3759.

Return showing the expenditure for stores in each colony during the year ended 31 March 1860, *App.* 279, 280.

Statement of stores issued to various colonial Governments, showing the conditions on which the supplies were made, whether on payment or otherwise, *App.* 282–285.

See also *Arms, Canada,* 11.

Straits Settlements. Impression that the Straits Settlements do not quite pay their civil and military expenses, *Merivale* 2464, 2465.

T.

Tasmania. Explanation as to Tasmania not paying towards the troops, *T. F. Elliot* 156. 308–310——Change of circumstances as regards Tasmania, so that she should now contribute as much as the other colonies, *Earl Grey* 2533, 2534——Peculiar circumstances of Tasmania adverted to, with reference to her not contributing to her defence; doubts as to the propriety of making her contribute, at least for the present, *Sir S. Do*[illegible] 2655–2659. 2697–2703. 2724–2729. 2744. 2783–2786.

Better condition of Tasmania than of New Zealand for contributing to t[illegible] expenditure, *Brodie* 2905–2910——Opinion that the time is rapidly appr[illegible] Tasmania should be called upon to contribute, *Duke of Newcastle* 305[illegible] exemption of Tasmania from contribution must cease in course of [illegible] 3575, 3576.

31 March in each year, from 1851 to 1861, *App.* ...ing the years ending 31st March 1860 and 1861, and returns, *ib.* 276, 277——Return showing the expenditure, under e force during the year ended 31 March 1860, and the total of penditure respectively, *ib.* 279——Classified statement of military 858, showing the total paid out of Imperial funds and out of

t is all borne by this country, *T. F. Elliot* 125——The the Admiralty, *Whiffen* 936, 937.

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...ccounts.

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There are three companies of a white, and one of a black regiment at Trinidad; the head quarters of the latter being at Barbadoes, *Keate* 1527-1529——Want of confidence in the black troops in the event of internal disorder; insubordinate class from which recruited, *ib.* 1530-1536. 1559-1564. 1590-1593. 1607, 1608——Objects of the presence of white troops; insecurity on several grounds, and injury to the island, if they were withdrawn, *ib.* 1534, 1535. 1542-1546. 1552. 1572-1576. 1584-1606.

Expediency of Trinidad paying towards the expense of the Imperial troops; she would rather do this than see the troops withdrawn, *Keate* 1537. 1565-1569. 1579-1583. 1609-1618——Revenue of the island, *ib.* 1538, 1539. 1577, 1578——Occasional mortality among the white troops, from epidemics, *ib.* 1549-1551——Difficulty in raising a proper police force, *ib.* 1552-1555——Two companies of white troops would be sufficient, *ib.* 1556, 1557.——*See* also *West Indies.*

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Dissent from the rule proposed by General Peel that all the Colonies should undertake a part of their own defence; one rigid rule cannot be applied, *Duke of Newcastle* 2945, 2946——Doubt as to the arrangement with Victoria and New South Wales being applicable to many other Colonies, *ib.* 3054-3056.

Financial convenience in this country if, instead of the uncertainty of Colonial contributions there were a fixed imperial contribution for colonial defence, *Right Hon. W. E. Gladstone,* 3846-3848.

The Committee conclude that no uniform rule as to the cost or mode of defence of the ...nies can properly be laid down, *Rep.* vi.

...lso *Australia,* 2. *New South Wales,* 1. *Victoria,* 1. *Withdrawal of ...perial Troops.*

VICTORIA:

1. *Large Share taken by the Colony in th[illegible] hereon.*
2. *Way in which the Colonial Payments are [illegible] quired.*
3. *Contribution towards the Imperial Naval Def[illegible]*
4. *Fortifications.*
5. *Arms.*
6. *Cost of Transport.*
7. *Engineers.*
8. *Returns of the Imperial Force in diff[illegible]*
9. *Volunteers and Militia.*
10. *Other Evidence and Suggestions gen[illegible]*

1. *Large Share taken by the Colony in the Mil[illegible]*

Statement as to Victoria having at one period paid a[illegible] of the head quarter staff located at Melbourne, *T. F. Elli[illegible]* 205–[illegible] Important steps taken by Victoria towards providing for the defence of th[illegible] independently of aid from this country, *ib.* 241–264——Circumstance of Victoria hav[illegible] an armed steamer of its own, *ib.* 290–294——Statement as to Victoria having at one time offered to bear all the military expenditure except the cost of transport, *ib.* 302–306——Provision by the Colony of the actual expenditure of all the troops in excess of four companies, *Whiffen* 751.

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[illegible],000 *l.* has been paid by Victoria into the Imperial [illegible]as been voted by the Colony for the troops, &c., *Whiffen* [illegible] by Victoria for the payment of all troops above four com[illegible]858, *ib.* 3738–3746.

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Importance of some engineers being sent to Victoria, though still desirable to keep up the troops of the line there, *Sir J. F. Burgoyne* 1496–1509.

8. *Returns of the Imperial Force in different Years:*

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Inexpediency of the Colonial Legislature deciding upon the amount of Imperial troops, or having any voice upon this point; exception taken hereon to the plan of Sir W. Denison, *Clarke* 1862, 1954–1958. 2015. 2017. 2057–2061——The whole of the Imperial pay, and allowances should be borne by the mother country, *ib.* 1862. 2029——All the colonial expenses, such as barracks, &c., should be borne by the Colony, *ib.* 1862——There were nominally 700 troops in Victoria when witness left it in 1858, *ib.* 1863, 1864——Feeling in the Colony that she should not continue the large military expenditure, as up to the year 1856, *ib.* 1896, 1897. 2043–2046.

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1. *Question of a Withdrawal or Reduction of the White Troops.*
2. *Evidence in favour of a Naval Defence.*
3. *West India Regiments or Black Troops.*
4. *Proposition for the establishment of a White Constabulary.*
5. *Volunteer Corps.*
6. *Particulars as to the Expenditure and Number of Troops.*
7. *Doubt whether Contributions can be required from the Islands.*
8. *Reduction of Force recommended by the Committee.*

1. *Question of a Withdrawal or Reduction of the White Troops:*

Uneasiness in the islands if the troops were withdrawn without any s[illegible] provided, *Sir C. Elliot* 997. 1077. 1084-1087. 1092-1103——Lit[illegible]

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1. *Question of a Withdrawal or Reduction of the White Troops*—continued.

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Objections

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